

# AGENDA



Keith Wood, Chairman  
Wayne Barneycastle, Vice Chairman  
Brad Chandler, Commissioner  
Sonya Cox, Commissioner  
Rick Morris, Commissioner

**REGULAR MEETING OF THE BOARD OF COUNTY COMMISSIONERS**  
**Monday, April 14, 2025**  
**1014 MAIN STREET**  
**DANBURY, NC 27016**  
**6:00 PM**

**Call to Order**

**Invocation**

**Pledge of Allegiance**

**I. Approval of the Agenda**

**II. Public Comments**

**III. Comments - Managers/Commissioners**

**IV. Conflicts Of Interest**

**V. Consent Agenda**

- a. Budget Amendments**
- b. FY 24/25 Martin Starnes & Associates Audit Engagement Letters and Contracts**
- c. Resolution of Support for Senate Bill 248**
- d. Appointment of Clerk to the Board**

**VI. Discussion Agenda**

- a. Text Amendment Request for Stokes County Zoning Ordinance**
- b. Solar Farm Rezoning Request**
- c. Request to Amend the Stokes County Animal Control Ordinance**
- d. FY 2026 Operating Plan Preview**

**VII. Action Agenda**

- a. Stokes County Fees and Charges Schedule**
- b. Child Abuse Prevention Month Proclamation**

- c. **Proclamation Recognizing National Public Safety Telecommunicators Week**
- d. **Text Amendment Request for Stokes County Zoning Ordinance**

#### **VIII. Closed Session**

#### **IX. Adjournment**

\*Anyone with a disability(is) who needs an accommodation to participate in this meeting is requested to inform us 48 hours prior to the scheduled time of the affected group meeting

\*Attachments may be delivered before or at the time of the meeting

\*Times may vary due to times preset for agenda items



**Board of County Commissioners**  
**April 14, 2025**  
**6:00 PM**

**Item number: V.a.**

**Budget Amendments**

Contact: Tammy Keaton Finance Director

Summary:

**Budget Amendments #69 - #70:**

Budget Amendment #69 - EMS transfer funds to cover the cost of maintenance and repairs.

Budget Amendment #70 - Capital Reserves Fund transfer to reimburse LifeBrite for repairs on two generators.

**ATTACHMENTS:**

Description	Upload Date	Type
Budget Amendments #69-#70	4/11/2025	Budget Amendment



Director  
Brandon Gentry  
bgentry@co.stokes.nc.us

Stokes County Emergency Services  
3169 NC 8 Hwy S  
Walnut Cove, NC 27052  
Phone: (336) 593-1567  
Fax: (336) 593-5412



Operations Manager/Training Officer  
Renee Bridges  
rbridges@co.stokes.nc.us

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### Memorandum

To: Tammy Keaton, Finance Director

From: Brandon Gentry

Date: April 7, 2025

Re: Budget Amendment – M&R Equipment 100.4370.5000350

This budget amendment is to move money from account 100.4370.5000430 to account 100.4370.5000350. M&R equipment is out of money due to unexpected ventilator repairs this year. I will need to move this money to repair another ventilator that is going to cost 5,000.00 to repair. I would like to move \$10,000.00 to cover the cost of the ventilator repair and for future repairs that may be needed before the end of this fiscal year.

If you need any additional information, please let me know.



## STOKES COUNTY-BUDGET ADMENDMENT

BE IT ORDAINED by the Stokes County Board of Commissioners that the following amendment be made to the annual budget ordinance for the fiscal year ending June 30, 2025.

Section 1. To amend, the General Fund, the expenditures are to be changed as follows:

Account Number	ACCOUNT DESCRIPTION	CURRENT BUDGETED AMOUNT	INCREASE (DECREASE)	AS AMENDED
	EMS			
100.4370.5000430	Rental of equipment	\$ 415,100.00	\$ (10,000.00)	\$ 405,100.00
100.4370.5000350	M&R equipment	\$ 9,000.00	\$ 10,000.00	\$ 19,000.00
				\$0.00
	TOTALS	<u>\$ 424,100.00</u>	<u></u>	<u>\$ 424,100.00</u>

This budget memorandum is justified as follows:

To transfer funds to cover cost of repair of a ventilator and other repairs that will be needed before the end of fiscal year.

SECTION 2. Copies of this budget transfer shall be furnished to the Clerk of the Board of Commissioners, Budget Officer and to the Finance Director.

Adopted this \_\_\_\_\_ day of .

Verified by the Clerk of the Board \_\_\_\_\_

*Brian C. Nease*

Department Head's Approval

4/7/25

Date

*[Signature]*

County Manager's Approval

4/9/25

Date

*Sammy E. Keaton*

Finance Director's Approval

4/9/25

Date

# COUNTY OF STOKES

**Tammy E. Keaton**

Finance Director  
[tkeaton@co.stokes.nc.us](mailto:tkeaton@co.stokes.nc.us)  
(336) 914-9188



**Tracy J. Aaron**

Assistant Finance Director  
[taaron@co.stokes.nc.us](mailto:taaron@co.stokes.nc.us)  
(336) 593-2443

## FINANCE

Post Office Box 20 • 1014 Main Street • Danbury, NC 27016 • [www.co.stokes.nc.us](http://www.co.stokes.nc.us)

### MEMORANDUM

To: Board of Commissioners

From: Tammy Keaton, Finance Director

Date: April 14, 2025

RE: Budget Amendment  
Capital Reserve to Hospital Fund

Budget Amendment to transfer Hospital Capital Reserves to cover LifeBrite expense for repair of two (2) generators.

## STOKES COUNTY-BUDGET AMENDMENT

BE IT ORDAINED by the Stokes County Board of Commissioners that the following amendment be made to the annual budget ordinance for the fiscal year ending June 30, 2025.

Section 1. To amend the General Fund, the expenditures are to be changed as follows:

Account Number	ACCOUNT DESCRIPTION	CURRENT BUDGETED AMOUNT	INCREASE (DECREASE)	AS AMENDED
500-5700-5005700	Hospital Operations	\$ -	\$ 19,306.00	\$ 19,306.00
201-9850-9850000	Transfer to Hospital Fund	\$ -	\$ 19,306.00	\$ 19,306.00
	TOTALS	\$ -	\$ 38,612.00	\$ 38,612.00

This budget amendment is justified as follows:

Reimburse LifeBrite for repairs on 2 generators.

Account Number	ACCOUNT DESCRIPTION	CURRENT BUDGETED AMOUNT	INCREASE (DECREASE)	AS AMENDED
500-3981-3981001	Tsf from Capital Reserve	\$ -	\$ 19,306.00	\$ 19,306.00
201-3991-3991000	Fund Balance Appropriated	\$ -	\$ 19,306.00	\$ 19,306.00
	TOTALS	\$ -	\$ 38,612.00	\$ 38,612.00

SECTION 2. Copies of this amendment shall be furnished to the Clerk of the Board of Commissioners, Budget Officer and to the Finance Director.

Adopted this \_\_\_\_\_ day of \_\_\_\_\_, 2025.


Verified by the Clerk of the Board \_\_\_\_\_

Department Head's Approval \_\_\_\_\_

Date \_\_\_\_\_

County Manager's Approval \_\_\_\_\_

Date \_\_\_\_\_

  
Finance Director's Approval

4/11/25  
Date

Remit to: LifeBrite Community Hospital of Stokes  
**ATTN: Accounts Payable**  
 PO Box 10  
 Danbury, NC 27016  
 336-593-2831

DATE
4/3/2025

To: County of Stokes  
 PO Box 20  
 1014 North Main Street  
 Danbury, NC 27016



Date	Description	Amount	Balance
4/3/2025			\$ -
	Reimburse Generator Repairs	\$19,306.00	19306.00
	Repair of 2 Generators at \$24K each completed and pd by LifeBrite See Paid Invoices attached		
<b>Amount Due</b>			<b>\$ 19,306.00</b>



## **Board of County Commissioners**

**April 14, 2025**

**6:00 PM**

**Item number: V.b.**

### **FY 24/25 Martin Starnes & Associates Audit Engagement Letters and Contracts**

Contact: Tammy Keaton Finance Director

#### **Summary:**

Stokes County completed a multi-year contract with Martin Starnes & Associates at the presentation and publication of our FY23/24 audit. These new single-year contracts will ensure consistency in audit procedures and be beneficial to the county due to the familiarity with our financial systems and processes. It's particularly important in our transition year from an antiquated software to the new CitySuite cloud-based accounting software.

- Martin Starnes & Associates Engagement Letter - Stokes County Water & Sewer Authority
- Martin Starnes & Associates Audit Contract #02034 - Stokes County Water & Sewer Authority
- Martin Starnes & Associates Engagement Letter for Stokes County Tourism and Development Authority
- Martin Starnes & Associates Audit Contract #02033 - Stokes County
- Martin Starnes & Associates Audit Contract #02035 - Stokes Tourism and Development Authority

#### **ATTACHMENTS:**

Description	Upload Date	Type
FY 24/25 Martin Starnes & Associates Engagement Letter Stokes County Water & Sewer Authority	4/10/2025	Backup Material
FY 24/25 Martin Starnes & Associates Audit Contract Stokes County Water & Sewer Authority	4/10/2025	Backup Material
FY 24/25 Martin Starnes & Associates Engagement Letter for Stokes Tourism Development Authority	4/10/2025	Backup Material
FY 24/25 Martin Starnes & Associates Audit Contract for Stokes County and Stokes Tourism Development Authority	4/10/2025	Backup Material



BROWDER, OVERBY, MICHAUD & MAY  
ATTORNEYS AT LAW

NICHOLAS J. OVERBY  
nickoverby@browder-overby.com

JENNIFER OAKLEY MICHAUD  
jennifer@browder-overby.com

TASHA MAY  
tasha@browder-overby.com


Of Counsel:

J. TYRONE BROWDER  
tybrowder@browder-overby.com

TO: Tammy Keaton  
FROM: County Attorney J. Tyrone Browder  
DATE: April 4, 2025

RE: Engagement Letter to Stokes County from Martin Starnes & Associates, CPAs,  
P.A. to audit the accounts of Stokes County for the fiscal year ending 06/30/2025.

This memorandum serves as documentation that the above referenced Engagement Letter has been approved as to form and legal sufficiency by the undersigned.

  
J. Tyrone Browder  
County Attorney

# MARTIN ♦ STARNES & ASSOCIATES, CPAs, P.A.

*"A Professional Association of Certified Public Accountants and Management Consultants"*

March 13, 2025

Tammy Keaton, Finance Director  
Stokes County  
PO Box 20  
Danbury, NC 27016

Martin Starnes & Associates, CPAs, P.A. ("we") are pleased to provide Stokes County (the "County," "you" or "your") with the professional services described below. Please read this letter, and any other attachments incorporated herein (collectively, "Agreement"). This Agreement details the nature and limitations of the services we will provide, the terms of our engagement and each party's responsibilities.

## **Engagement Objective and Scope**

We will audit the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Stokes County, NC, as of June 30, 2025, and for the year then ended, and the related notes to the financial statements, which collectively comprise Stokes County's basic financial statements as listed in the table of contents.

In addition, we will audit the entity's compliance over major federal and state award programs for the period ended June 30, 2025. We are pleased to confirm our acceptance and our understanding of this audit engagement by means of this letter. Our audits will be conducted with the objectives of our expressing an opinion on each opinion unit and an opinion on compliance regarding the entity's major federal and state award programs. The objectives of our audit of the financial statements are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with auditing standards generally accepted in the United States of America (GAAS) and in accordance with *Government Auditing Standards* will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

The objectives of our compliance audit are to obtain sufficient appropriate audit evidence to form an opinion and report at the level specified in the governmental audit requirement about whether the entity complied in all material respects with the applicable compliance requirements and identify audit and reporting requirements specified in the governmental audit requirement that are supplementary to GAAS and *Government Auditing Standards*, if any, and perform procedures to address those requirements.

Accounting principles generally accepted in the United States of America require that certain supplementary information be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the required supplementary information (RSI) in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist primarily of inquiries of management regarding their methods of measurement and presentation, and comparing the information for consistency with management's responses to our inquiries. We will not express an opinion or provide any form of assurance on the RSI. The following RSI is required by accounting principles generally accepted in the United States of America. This RSI will be subjected to certain limited procedures but will not be audited:

- Management's Discussion and Analysis
- Law Enforcement Officers' Special Separation Allowance schedules
- Other Post-Employment Benefits' schedules
- Local Governmental Employees' Retirement System's schedules
- Register of Deeds' Supplemental Pension Fund schedules

Supplementary information other than RSI will accompany Stokes County's basic financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the basic financial statements and certain additional procedures, including comparing and reconciling the supplementary information to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and additional procedures in accordance with auditing standards generally accepted in the United States of America. We intend to provide an opinion on the following supplementary information in relation to the financial statements as a whole:

- Combining and individual fund financial statements
- Budget and actual schedules
- Other schedules
- Schedule of Expenditures of Federal and State Awards

#### **Schedule of Expenditures of Federal and State Awards**

We will subject the Schedule of Expenditures of Federal and State Awards to the auditing procedures applied in our audit of the basic financial statements and certain additional procedures, including comparing and reconciling the schedule to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and additional procedures in accordance with auditing standards generally accepted in the United States of America. We intend to provide an opinion on whether the Schedule of Expenditures of Federal and State Awards is presented fairly in all material respects in relation to the financial statements as a whole.

#### **Data Collection Form**

Prior to the completion of our engagement, we will complete the sections of the Data Collection Form that are our responsibility. The form will summarize our audit findings, amounts and conclusions. It is management's responsibility to submit a reporting package including financial statements, Schedule of Expenditures of Federal and State Awards, summary schedule of prior audit findings and corrective action plan along with the Data Collection Form to the Federal Audit Clearinghouse. The financial reporting package must be text searchable, unencrypted, and unlocked. Otherwise, the reporting package will not be accepted by the Federal Audit Clearinghouse. We will assist you in the electronic submission and certification. You may request from us copies of our report for you to include with the reporting package submitted to pass-through entities.



The Data Collection Form is required to be submitted within the *earlier* of 30 days after receipt of our auditors' reports or nine months after the end of the audit period, unless specifically waived by a federal cognizant or oversight agency for audits. Data Collection Forms submitted untimely are one of the factors in assessing programs at a higher risk.

### **Audit of the Financial Statements**

We will conduct our audit in accordance with auditing standards generally accepted in the United States of America (U.S. GAAS), the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States of America; the audit requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and the State Single Audit Implementation Act. As part of an audit of financial statements in accordance with GAAS and in accordance with *Government Auditing Standards*, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- May include tests of documentary evidence supporting the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected customers, creditors, financial institutions, and other third parties as part of our audit procedures. We also may request written representations from your attorneys on litigation, claims, and assessments as part of the engagement, and they may bill you for responding to our inquiries. At the conclusion of our audit, we also will require certain written representations from management made during the audit about the financial statements and related matters.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. However, we will communicate to you in writing concerning any significant deficiencies or material weaknesses in internal control relevant to the audit of the financial statements that we have identified during the audit.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Stokes County's ability to continue as a going concern for a reasonable period of time.

We may advise management about appropriate accounting principles and their application, and we may assist in the assembly of your financial statements. However, management has the final responsibility for the selection and application of accounting policies and the fair presentation of financial statements that reflect the nature and operation of Stokes County.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements or noncompliance may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS and *Government Auditing Standards*. In addition, an

audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements or on major programs. However, we will inform the appropriate level of management of any material errors, any fraudulent financial reporting or misappropriation of assets that come to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. We will include such matters in the reports required for a Single Audit. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

### **Reporting**

We will issue a written report upon completion of our audit of Stokes County's basic financial statements. Our report will be addressed to the governing body of Stokes County. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add an emphasis-of-matter or other-matter paragraph(s) to our auditor's report, or if necessary, withdraw from the engagement. If our opinions on the basic financial statements are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or to issue a report as a result of this engagement.

In accordance with the requirements of *Government Auditing Standards*, we will also issue a written report describing the scope of our testing over internal control over financial reporting and over compliance with laws, regulations, and provisions of grants and contracts, including the results of that testing. However, providing an opinion on internal control and compliance over financial reporting will not be an objective of the audit and, therefore, no such opinion will be expressed.

We will provide copies of our reports to the County. However, management is responsible for distribution of the reports and financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

We also are responsible for communicating with the County's management or those charged with governance our audit responsibility under GAAS, an overview of the planned scope and timing of the audit including significant risks identified by us, significant issues or findings from the audit, including our views about the qualitative aspects of Stokes County's significant accounting practices, significant unusual transactions, significant difficulties encountered during the audit, disagreements with management, difficult or contentious matters for which we consulted outside the engagement team and that are, in our professional judgement, relevant to those charged with governance, uncorrected and corrected misstatements, and other findings or issues arising from the audit that are, in our professional judgment, significant and relevant to those charged with governance.

During the course of the audit, we may observe opportunities for economy in, or improved controls over, your operations. We will bring such matters to the attention of the appropriate level of management, either orally or in writing.

### **Audit of Major Program Compliance**

Our audit of Stokes County's major federal and state award program(s) compliance will be conducted in accordance with the requirements of the Single Audit Act, as amended, the Uniform Guidance, and the State Single Audit Implementation Act, and will include tests of accounting records, a determination of major programs in accordance with the Uniform Guidance and the State Single Audit Implementation Act and other procedures we consider necessary to enable us to express such an opinion on major federal and state award program compliance and to render the required reports. We cannot provide assurance that an

unmodified opinion on compliance will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion or withdraw from the engagement.

The Uniform Guidance and the State Single Audit Implementation Act require that we also plan and perform the audit to obtain reasonable assurance about whether material noncompliance with applicable laws and regulations, the provisions of contracts and grant agreements applicable to major federal and state award programs, and the applicable compliance requirements occurred, whether due to fraud or error, and express an opinion on the entity's compliance based on the audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, the Uniform Guidance, and the State Single Audit Implementation Act will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the entity's compliance with the requirements of the federal or state programs as a whole.

As part of a compliance audit in accordance with GAAS and *Government Auditing Standards*, we exercise professional judgment and maintain professional skepticism throughout the audit. We also identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks.

Our procedures will consist of determining major federal and state programs and, performing the applicable procedures described in the U.S. Office of Management and Budget *OMB Compliance Supplement* for the types of compliance requirements that could have a direct and material effect on each of the entity's major programs, and performing such other procedures as we consider necessary in the circumstances. The purpose of those procedures will be to express an opinion on the entity's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance and the State Single Audit Implementation Act.

Also, as required by the Uniform Guidance and the State Single Audit Implementation Act, we will obtain an understanding of the entity's internal control over compliance relevant to the audit in order to design and perform tests of controls to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each of the entity's major federal and state award programs. Our tests will be less in scope than would be necessary to render an opinion on these controls and, accordingly, no opinion will be expressed in our report. However, we will communicate to you, regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we have identified during the audit.

We will issue a report on compliance that will include an opinion or disclaimer of opinion regarding the entity's major federal and state award programs, and a report on internal controls over compliance that will report any significant deficiencies and material weaknesses identified; however, such report will not express an opinion on internal control.

### **Management's Responsibilities**

Our audit will be conducted on the basis that management and, when appropriate, those charged with governance, acknowledge and understand that they have responsibility:

1. For the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America;

2. For the design, implementation, and maintenance of the system of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error;
3. For the prevention and detection of fraud, including the design and implementation of programs and controls to prevent and detect fraud;
4. For identifying, in its accounts, all federal and state awards received and expended during the period and the federal and State programs under which they were received;
5. For maintaining records that adequately identify the source and application of funds for federal and state funded activities;
6. For preparing the Schedule of Expenditures of Federal and State Awards (including notes and noncash assistance received) in accordance with the Uniform Guidance and State Single Audit Implementation Act;
7. For designing, implementing, and maintaining effective internal control over federal and state awards that provides reasonable assurance that the entity is managing federal and state awards in compliance with federal and state statutes, regulations, and the terms and conditions of the federal and state awards;
8. For identifying and ensuring that the entity complies with federal and state laws, statutes, regulations, rules, provisions of contracts or grant agreements, and the terms and conditions of federal and state award programs, and implementing systems designed to achieve compliance with applicable federal and state statutes, regulations and the terms and conditions of federal and state award programs;
9. For disclosing accurately, currently and completely the financial results of each federal and state award in accordance with the requirements of the award;
10. For identifying and providing report copies of previous audits, attestation engagements, or other studies that directly relate to the objectives of the audit, including whether related recommendations have been implemented;
11. For taking prompt action when instances of noncompliance are identified;
12. For addressing the findings and recommendations of auditors, for establishing and maintaining a process to track the status of such findings and recommendations and taking corrective action on reported audit findings from prior periods and preparing a summary schedule of prior audit findings;
13. For following up and taking corrective action on current year audit findings and preparing a corrective action plan for such findings;
14. For submitting the reporting package and data collection form to the appropriate parties;
15. For making the auditor aware of any significant contractor relationships where the contractor is responsible for program compliance;
16. To provide us with:
  - a. Access to all information of which management is aware that is relevant to the preparation and fair presentation of the financial statements including the disclosures, and relevant to federal and state award programs, such as records, documentation, and other matters;
  - b. Additional information that we may request from management for the purpose of the audit;
  - c. Unrestricted access to persons within the entity from whom we determine it necessary to obtain audit evidence.
  - d. A written acknowledgement of all the documents that management expects to issue that will be included in the annual report and the planned timing and method of issuance of that annual report (if applicable); and
  - e. A final version of the annual report (including all the documents that, together, comprise the annual report) in a timely manner prior to the date of the auditor's report (if applicable).
17. For adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the current year or period(s) under audit are immaterial, both individually and in the aggregate, to the financial statements as a whole;

18. For acceptance of nonattest services, including identifying the proper party to oversee nonattest work;
19. For maintaining adequate records, selecting and applying accounting principles, and safeguarding assets;
20. For informing us of any known or suspected fraud affecting the entity involving management, employees with significant roles in the system of internal control and others where fraud could have a material effect on compliance;
21. For the accuracy and completeness of all information provided;
22. For taking reasonable measures to safeguard protected personally identifiable and other sensitive information, records and documentation;
23. For informing us of any events encountered subsequent to the period under audit that may require adjustment to or note disclosure in the financial statements; and
24. For confirming your understanding of your responsibilities as defined in this letter to us in your management representation letter.

With regard to the supplementary information referred to above, you acknowledge and understand your responsibility (a) for the preparation of the supplementary information in accordance with the applicable criteria, (b) to provide us with the appropriate written representations regarding supplementary information, (c) to include our report on the supplementary information in any document that contains the supplementary information and that indicates that we have reported on such supplementary information, and (d) to present the supplementary information with the audited basic financial statements, or if the supplementary information will not be presented with the audited basic financial statements, to make the audited basic financial statements readily available to the intended users of the supplementary information no later than the date of issuance by you of the supplementary information and our report thereon.

With regard to the Schedule of Expenditures of Federal and State Awards referred to above, you acknowledge and understand your responsibility (a) for the preparation of the Schedule of Expenditures of Federal and State Awards in accordance with the Uniform Guidance and the State Single Audit Implementation Act, (b) to provide us with the appropriate written representations regarding the Schedule of Expenditures of Federal and State Awards, (c) to include our report on the Schedule of Expenditures of Federal and State Awards in any document that contains the Schedule of Expenditures of Federal and State Awards and that indicates that we have reported on such schedule, and (d) to present the Schedule of Expenditures of Federal and State Awards with the audited financial statements, or if the schedule will not be presented with the audited financial statements, to make the audited basic financial statements readily available to the intended users of the Schedule of Expenditures of Federal and State Awards no later than the date of issuance by you of the schedule and our report thereon.

As part of our audit process, we will request from management and, when appropriate, those charged with governance, written confirmation concerning representations made to us in connection with the audit.

We understand that your employees will prepare all confirmations we request and will locate any documents or invoices selected by us for testing.

You agree to inform us of facts that may affect the financial statements of which you may become aware during the period from the date of the auditor's report to the date the financial statements are issued.

#### **Limitations of the Audit Report**

Should the County wish to include or incorporate by reference these financial statements and our report thereon into any other document at some future date, we will consider granting permission to include our report into another such document at the time of the request. However, we may be required by generally accepted auditing standards (GAAS) to perform certain procedures before we can give our permission to include our report in another document such as an annual report, private placement, regulator filing, official

statement, offering of debt securities, etc. You agree that the County will not include or incorporate by reference these financial statements and our report thereon, or our report into any other document without our prior written permission. In addition, to avoid unnecessary delay or misunderstandings, it is important to provide us with timely notice of your intention to issue any such document.

### **Nonattest Services**

We will perform the following nonattest services:

- Draft of financial statements and footnotes
- GASB 34 conversion entries
- Preparation of auditor portions of Data Collection Form
- Preparation of AFIR
- Preparation of LGC's data input worksheet
- Clerical services

We will not assume management responsibilities on behalf of Stokes County. However, we will provide advice and recommendations to assist management of Stokes County in performing its responsibilities.

Stokes County's management is responsible for (a) making all management decisions and performing all management functions; (b) assigning a competent individual to oversee the services; (c) evaluating the adequacy of the services performed; (d) evaluating and accepting responsibility for the results of the services performed; and (e) designing, implementing, and maintaining the system of internal control, including the process used to monitor the system of internal control.

Our responsibilities and limitations of the nonattest services are as follows:

- We will perform the services in accordance with applicable professional standards.
- The nonattest services are limited to the services previously outlined. Our firm, in its sole professional judgment, reserves the right to refuse to do any procedure or take any action that could be construed as making management decisions or assuming management responsibilities, including determining account coding and approving journal entries.

*Government Auditing Standards* require that we document an assessment of the skills, knowledge, and experience of management, should we participate in any form of preparation of the basic financial statements and related schedules or disclosures as these actions are deemed a non-audit service.

You may request that we perform additional services not contemplated in this engagement letter. If this occurs, we will communicate with you regarding the scope and estimated cost of these additional services. Engagements for additional services may necessitate that we amend the Agreement or issue a separate agreement to reflect the obligations of all parties. In the absence of any other written communications from us documenting additional services, our services will be limited to and governed by the terms of this Agreement.

### **Electronic Transmittals**

During the course of the engagement, we may communicate with you or your personnel via fax or e-mail, and you should be aware that communication in those mediums contains a risk of misdirected or intercepted communications.

Regarding the electronic dissemination of audited financial statements, including financial statements published electronically on your Internet website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

Professional standards prohibit us from being the sole host and/or the sole storage for your financial and non-financial data. As such, it is your responsibility to maintain your original data and records and we cannot be responsible to maintain such original information. By signing this engagement letter, you affirm that you have all the data and records required to make your books and records complete.

During the course of the engagement, a portal will be in place for information to be shared, but not stored. Our policy is to terminate access to this portal after one year. The County is responsible for data backup for business continuity and disaster recovery, and our workpaper documentation is not to be used for these purposes.

If you decide to transmit your confidential information to us in a manner other than a secure portal, you accept responsibility for any and all unauthorized access to your confidential information. If you request that we transmit confidential information to you in a manner other than a secure portal, you agree that we are not responsible for any liability, including but not limited to, (a) any loss or damage of any nature, whether direct or indirect, that may arise as a result of our sending confidential information in a manner other than a secure portal, and (b) any loss arising as a result of any virus being passed on or with, or arising from any alteration of, any email message.

#### **Timing of Engagement**

We expect to begin our services at a time mutually determined by you and Martin Starnes & Associates, CPAs, P.A. and after receipt of this executed Agreement and all documents requested by our office. The timing of our work is dependent upon the timely receipt of the information we request from you, including timely responses to any questions we may ask.

Our services under this Agreement will conclude at the earlier of:

- issuance of the deliverable outlined in this Agreement;
- written notification by either party that the Agreement is terminated

#### **Provisions of Engagement Administration and Fees**

Marcie Spivey is the engagement partner for the audit services specified in this letter. The engagement partner's responsibilities include supervising Martin Starnes & Associates, CPAs, P.A.'s services performed as part of this engagement and signing or authorizing another qualified firm representative to sign the audit report. To ensure that our independence is not impaired under the AICPA Code of Professional Conduct, you agree to inform the engagement partner before entering into any substantive employment discussions with any of our personnel.

The audit documentation for this engagement is the property of Martin Starnes & Associates, CPAs, P.A. and constitutes confidential information. However, we may be requested to make certain audit documentation available to the Local Government Commission, Office of the State Auditor, federal or state agencies and the U.S. Government Accountability Office pursuant to authority given to it by law or regulation, or to peer reviewers. If requested, access to such audit documentation will be provided under the supervision of Martin Starnes & Associates, CPAs, P.A.'s personnel. Furthermore, upon request, we may provide copies of selected audit documentation to these agencies and regulators. The regulators and agencies may intend, or decide, to distribute the copies of information contained therein to others, including other governmental agencies.

Our fees for these services are as follows:

Audit Fee (includes up to 2 major programs)	\$ 98,025
Financial Statement Drafting	16,500
TDA Audit Fee	5,100
	<u>\$ 119,625</u>
<b>Additional Fees:</b>	
Charge per major program in excess of 2	<u>\$ 4,250</u>

Please note that the fees above include up to 2 major programs, as indicated. The "total amount not to exceed" listed on the audit contract includes up to 10 major programs. If the total number of major programs exceeds 10 and the "total amount not to exceed" needs to be increased, we will prepare an amended contract to include the fees necessary based on the per program amount listed as additional fees above.

Our invoices for these fees will be rendered in four installments as work progresses and are payable upon presentation. The County agrees to pay all cost of collection (including reasonable attorney fees) that the Firm may incur in connection with the collection of unpaid invoices. In accordance with our firm policies, work may be suspended if your account becomes overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for non-payment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our reports. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. In the event that work is discontinued, either temporarily or permanently, as a result of delinquent or non-payment, we shall not be liable for any loss you may incur as a result of the work stoppage, including penalties and interest. In such cases, you assume all risk associated with your failure to meet any governmental or other deadlines.

We will notify you immediately of any circumstances we encounter that could significantly affect this initial fee estimate. Whenever possible, we will attempt to use Stokes County's personnel to assist in the preparation of schedules and analyses of accounts. This effort could substantially reduce our time requirements and facilitate the timely conclusion of the audit. Further, we will be available during the year to consult with you on financial management and accounting matters of a routine nature.

We want our clients to receive the maximum value for our professional services and to perceive that our fees are reasonable and fair. In working to provide you with such value, we find there are certain circumstances that can cause us to perform work in excess of that contemplated in our fee estimate.

Following are some of the more common reasons for potential supplemental billings:

#### *Changing Laws and Regulations*

There are many governmental and rule-making boards that regularly add or change their requirements. Although we attempt to plan our work to anticipate the requirements that will affect our engagement, there are times when this is not possible. We will discuss these situations with you at the earliest possible time in order to make the necessary adjustments and amendments in our engagement.

The estimated fees are based on auditing and accounting standards effective as of the date of this engagement letter and known to apply to the County at this time. Unless otherwise indicated, estimated fees do not include any time related to the application of new auditing or accounting standards that impact the County for the first time.



### *Incorrect Accounting Methods or Errors in Client Records*

We base our fee estimates on the expectation that client accounting records are in order so that our work can be completed using our standard testing and accounting procedures. However, should we find numerous errors, incomplete records, or the application of incorrect accounting methods, we will have to perform additional work to make the corrections and reflect those changes in the financial statements. If, for any reason, the County is unable to provide such schedules, information, and assistance, the Firm and the County will mutually revise the fee to reflect additional services, if any, required of us to achieve these objectives.

### *Failure to Prepare for the Engagement*

In an effort to minimize your fees, we assign you the responsibility for the preparation of schedules and documents needed for the engagement. We also discuss matters such as availability of your key personnel, deadlines, and work space. If your personnel are unable, for whatever reasons, to provide these items as previously agreed upon, it might substantially increase the work we must do to complete the engagement within the scheduled time.

### *Starting and Stopping Our Work*

If we must withdraw our staff or accommodate the County's requested scheduling change because of the condition of the client's records, or the failure to provide agreed upon items within the established timeline for the engagement, we will not be able to perform our work in a timely, efficient manner, as established by our engagement plan. This will result in additional fees, as we must reschedule our personnel and incur additional start-up costs.

Our fees are based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs. Our fees for such services range from \$85-\$410 per hour.

### *Non-Solicitation of Employees and Independent Contractors*

During the term of this engagement and for a period of eighteen (18) months after the end of this engagement, for whatever reason, you agree that you shall not, directly or indirectly: (i) solicit or attempt to solicit for employment or for engagement as an independent contractor, any of our employees or independent contractors; or (ii) solicit, encourage, or induce, or attempt to solicit, encourage, or induce, any of our employees or independent contractors to leave the employment of Martin Starnes & Associates, CPAs, P.A. or terminate their relationship with Martin Starnes & Associates, CPAs, P.A. For the avoidance of doubt, general advertisements for employment shall not be deemed a violation of this paragraph.

You agree that we invest a large amount of capital and resources to ensure that our employees and independent contractors deliver the highest level of service in our industry. You also agree that the cost of recruiting and hiring qualified individuals to replace our employees or independent contractors would be a lengthy and expensive process. You therefore agree that your violation of the non-solicitation provision above will result in economic damages that are difficult to ascertain and that, in the event of a breach of the non-solicitation provision above, you will pay to Martin Starnes & Associates, CPAs, P.A. a fee equal to One Hundred Percent (100%) of the employee's or independent contractor's annual rate of compensation at the time their relationship with us ends.

You further agree that your breach or threatened breach of the non-solicitation provision above would result in irreparable loss and injury to us. You agree that, in addition to all other remedies provided at law or equity, we shall be entitled to a temporary restraining order and preliminary and permanent injunctive relief

in the event of a breach or threatened breach of the non-solicitation provision above, and you hereby waive any requirement that we post any bond in connection with obtaining such restraining order and/or injunctive relief. We shall be entitled to a restraining order and/or injunctive relief without regard to whether we can demonstrate that we have suffered actual damages or economic loss as a result of the breach or threatened breach of the non-solicitation provision.

### ***Termination and Withdrawal***

Either party may terminate this Agreement at any time and for any reason. If this Agreement is terminated before services are completed, you agree to pay all fees and expenses we incur through the effective date of termination.

### ***Proprietary Information***

You acknowledge that proprietary information, documents, materials, management techniques and other intellectual property are a material source of the services we perform and were developed prior to our association with you. Any new forms, software, documents or intellectual property we develop during this engagement for your use shall belong to us, and you shall have the limited right to use them solely within your business. All reports, templates, manuals, forms, checklists, questionnaires, letters, agreements and other documents which we make available to you are confidential and proprietary to us. Neither you, nor any of your agents, will copy, electronically store, reproduce or make available to anyone other than your personnel, any such documents. This provision will apply to all materials whether in digital, "hard copy" format or other medium.

### ***Conflicts of Interest***

If we, in our sole discretion, believe a conflict of interest has arisen affecting our ability to deliver services to you in accordance with either the ethical standards of our firm or the ethical standards of our profession, we may be required to terminate our services without issuing our work product.

### ***Third-Party Service Providers or Subcontractors***

We may use third-party service providers, subcontractors, commercially available artificial intelligence, or software tools, some of which may utilize or offer artificial intelligence capabilities (collectively, "external party" or "external parties"), to assist us where necessary to help provide professional services to you or support the needs of our firm. You consent to our use of external parties. Our firm remains responsible for exercising reasonable care in providing our services, and our services and work product will be subjected to our firm's customary quality control procedures.

We may provide your confidential information to external parties in support of our services. You consent to the disclosure of your confidential information to those external parties. We take reasonably prudent business care consistent with our professional standards to prevent the unauthorized release of your confidential information.

In certain circumstances, we may require a separate, written consent from you before your information is transmitted to an external party or parties.

### ***Records Management***

We will return any original records and documents you provide to us. Our copies of your records and documents are solely for our documentation purposes and are not a substitute for your own record-keeping obligations under any applicable laws or regulations. You are responsible for maintaining complete and accurate books and records, which may include financial statements, schedules, tax returns and other

deliverables provided to you by us. If we provide deliverables or other records to you via an information portal, you must download this information within 60 days. Professional standards may preclude us from being the sole repository of your original data, records, or information.

Workpapers and other items created by us to support the delivery of our services are our property and will remain in our control. We will consider requests for copies of workpapers and other items created by us in accordance with the AICPA Code of Professional Conduct. Our workpapers will be maintained by us in accordance with our firm's record retention policy and any applicable legal and regulatory requirements.

We agree to retain our audit documentation or work papers for a period of at least five years from the date of our report. Catastrophic events or physical deterioration may result in damage to or destruction of our firm's records, causing the records to be unavailable before the expiration of the retention period, as stated in our record retention policy.

### ***Summons or Subpoenas***

All information you provide to us in connection with this engagement will be maintained by us on a confidential basis.

If we receive a summons or subpoena which our legal counsel determines requires us to produce documents from this engagement or testify about this engagement, provided that we are not prohibited from doing so by applicable laws or regulations, we agree to inform you of such summons or subpoena as soon as practicable. You may, within the time permitted for our firm to respond to any request, initiate such legal action as you deem appropriate, at your sole expense, to attempt to limit discovery. If you take no action within the time permitted for us to respond, or if your action does not result in a judicial order protecting us from supplying requested information, we may construe your inaction or failure as consent to comply with the request.

If we are not a party to the proceeding in which the information is sought, you agree to reimburse us for our professional time and expenses, as well as the fees and expenses of our legal counsel, incurred in responding to such requests.

### ***Confidentiality***

In providing services to you, we may require information that is considered confidential and may include Personally Identifiable Information (PII), i.e. information that can be used to distinguish or trace an individual's identity such as address, bank account and social security information. We will maintain all client information, including PII, on a confidential basis and have a duty to do so based on the standards promulgated by the American Institute of Certified Public Accountants as well as applicable laws and regulations. You assume the risk of loss if you provide us with information, including PII, which differs from the information we request in order to provide services to you in accordance with the Agreement.

### ***Referrals***

In the course of providing services to you, you may request referrals to products or professionals such as attorneys, brokers, or investment advisors. As a courtesy, we may identify professional(s) or product(s) for your consideration. However, you are responsible for evaluating, selecting, and retaining any professional or product and determining if the professional or product meets your needs. You agree that we will not oversee the activities of and have no responsibility for the work product of any professional or suitability of any product we refer to you or that you separately retain.

### ***Limitations on Oral and Email Communications***

We may discuss with you our views regarding the treatment of certain items or decisions you may encounter. We may also provide you with information in an email. Any advice or information delivered orally or in an email (rather than through a memorandum delivered as an email attachment) will be based upon limited research and a limited discussion and analysis of the underlying facts. Additional research or a more complete review of the facts may affect our analysis and conclusions.

Due to these limitations and the related risks, it may not be appropriate to proceed with a decision solely on the basis of any oral or email communication from us. You accept all responsibility for any liability, including but not limited to additional tax, penalties or interest resulting from your decision (i) not to have us perform the research and analysis necessary to reach a more definitive conclusion and (ii) to instead rely on an oral or email communication. The limitation in this paragraph will not apply to an item of written advice that is a deliverable of a separate engagement. If you wish to engage us to provide formal advice on a matter on which we have communicated orally or by email, we will confirm this service in a separate agreement.

### ***Disclaimer of Legal and Investment Advice***

Our services under this Agreement do not constitute investment advice unless specifically engaged in the *Engagement Objective and Scope* section of this Agreement. Our services under this Agreement do not constitute legal advice.

### ***Electronic Data Communication and Storage***

In the interest of facilitating our services to you, we may send data over the Internet, temporarily store electronic data via computer software applications hosted remotely on the Internet, or utilize cloud-based storage. Your confidential electronic data may be transmitted or stored using these methods. In using these data communication and storage methods, our firm employs measures designed to maintain data security. We use reasonable efforts to keep such communications and electronic data secure in accordance with our obligations under applicable laws, regulations, and professional standards.

You recognize and accept that we have no control over the unauthorized interception or breach of any communications or electronic data once it has been transmitted or if it has been subject to unauthorized access while stored, notwithstanding all reasonable security measures employed by us. You consent to our use of these electronic devices and applications during this engagement.

### ***Marketing and Educational Communications***

If we send you newsletters, updates, explanations of technical developments or similar communications, it is strictly for marketing or general educational purposes and should not be construed as professional advice on which you may rely. These communications, by themselves, do not create a contractual relationship between us and you, a binding obligation for us to provide services to you, nor a requirement on our part to monitor issues for you.

### ***Independent Contractor***

When providing services to your company, we will function as an independent contractor and in no event will we or any of our employees be an officer of you, nor will our relationship be that of joint venturers, partners, employer and employee, principal and agent, or any similar relationship giving rise to a fiduciary duty to you.

Our obligations under this Agreement are solely obligations of Martin Starnes & Associates, CPAs, P.A.,

and no Martin Starnes & Associates, CPAs, P.A. stakeholder shall be subjected to any personal liability whatsoever to you or any person or entity.

#### ***Severability***

If any portion of this Agreement is deemed invalid or unenforceable, said finding shall not operate to invalidate the remainder of the terms set forth in this Agreement.

#### ***Survivability***

The following sections of this Agreement shall survive termination of the Agreement: Limitation of Liability and Statute of Limitations.

#### ***Assignment, No Third-Party Beneficiaries***

All parties acknowledge and agree that the obligations and responsibilities of this Agreement cannot be assigned to any third party except as agreed to in writing. This Agreement has been entered into solely between you and Martin Starnes & Associates, CPAs, P.A., and no third-party beneficiaries are created hereby.

#### ***Force Majeure***

Neither party shall be held liable for any delays resulting from circumstances or causes beyond our reasonable control, including, without limitation, fire or other casualty, act of God, strike or labor dispute, war or other violence, epidemics or pandemics as defined by The Centers for Disease Control and Prevention, or any law, order or requirement of any governmental agency or authority. However, no Force Majeure event shall excuse you of any obligation to pay any outstanding invoice or fee or from any indemnification obligation under this Agreement.

#### ***Electronic Signatures and Counterparts***

Each party hereto agrees that any electronic signature intended to replicate a written signature, shall be presumed valid, and we may reasonably rely upon it. For purposes hereof, "electronic signature" includes, but is not limited to, a scanned copy of a manual signature, an electronic copy of a manual signature affixed to a document, a signature incorporated into a document utilizing touchscreen capabilities, or a digital signature. Documents may be executed in one or more counterparts, each of which shall be considered an original instrument, but all of which shall be considered one and the same agreement.

#### ***Entire Agreement***

This Agreement, including the LGC-205 Contract to Audit Accounts, represents the entire agreement of the parties and supersedes all previous oral, written or other understandings and agreements between the parties. Any modification to the terms of this Agreement must be made in writing and signed by both parties.

#### ***Statute of Limitations***

You agree that any claim or legal action arising out of or related to this contract and the services provided hereunder shall be commenced no more than one (1) year from the date of delivery of the work product to You or the termination of the services described herein (whichever is earlier), regardless of any statute of limitations prescribing a longer period of time for commencing such a claim under law. This time limitation shall apply regardless of whether Martin Starnes & Associates, CPAs, P.A. performs other or subsequent services for You. A claim is understood to be a demand for money or services, demand for mediation, or

the service of suit based on a breach of this contract or the acts or omissions of Martin Starnes & Associates, CPAs, P.A. in performing the services provided herein. This provision shall not apply if enforcement is disallowed by applicable law or professional standards.

### ***Limitation of Liability***

You agree that Martin Starnes & Associates, CPAs, P.A.'s liability, if any, arising out of or related to this contract and the services provided hereunder, shall be limited to the amount of the fees paid by You for services rendered under this contract. In no event shall Martin Starnes & Associates, CPAs, P.A. be liable to You or a third party for any indirect, special, consequential, punitive, or exemplary damages, including but not limited to lost profits, loss of revenue, interruption, loss of use, damage to goodwill or reputation, regardless of whether You were advised of the possibility of such damages, regardless of whether such damages were reasonably foreseeable, and regardless of whether such damages arise under a theory of contract, tort, strict liability, or otherwise. The foregoing limitations shall not apply to the extent it is finally, judicially determined that the liability resulted from gross negligence or fraud of Martin Starnes & Associates, CPAs, P.A. or if enforcement of this provision is disallowed by applicable law or professional standards.

### ***Mediation***

If a timely dispute arises out of or relates to this Agreement, including the scope of services contained herein, or the breach thereof, and if the dispute cannot be settled through negotiation, the parties agree first to try to settle the dispute by mediation administered by the American Arbitration Association ("AAA") under the *AAA Accounting and Related Services Arbitration Rules and Mediation Procedures* before resorting to arbitration, litigation, or any other dispute resolution procedure. The mediator will be selected by mutual agreement of the parties. If the parties cannot agree on a mediator, a mediator shall be designated by the AAA. The mediation will be conducted in North Carolina.

The mediation will be treated as a settlement discussion and, therefore, all discussions during the mediation will be confidential. The mediator may not testify for either party in any later proceeding related to the dispute. No recording or transcript shall be made of the mediation proceedings. The costs of any mediation proceedings shall be shared equally by all parties. Any costs of legal representation shall be borne by the hiring party.

This provision shall not apply to any dispute of fees owed, billed or due.

### ***Arbitration Procedures***

If a dispute has not been resolved within 90 days after the effective date of the written notice beginning the mediation process (or such longer period, if the parties so agree in writing), the mediation shall terminate and the dispute shall be settled by binding arbitration to be held at a mutually agreeable location. The arbitration shall be conducted in accordance with the CPR Rules for Non-Administered Arbitration that are in effect at the time of the commencement of the arbitration, except to the extent modified by this Dispute Resolution Provision (the rules). The arbitration shall be conducted before a panel of three arbitrators. Each of the County and firm shall designate one arbitrator in accordance with the "screened" appointment procedure provided in the Rules, and the two party-designated arbitrators shall jointly select the third in accordance with the Rules. No arbitrator may serve on the panel unless he or she has agreed in writing to enforce the terms of the engagement letter and to abide by the terms of the Rules. Except with respect to the interpretation and enforcement of these arbitration procedures (which shall be governed by the Federal Arbitration Act), the arbitrators shall apply the laws of the state of North Carolina (without giving effect to its choice of law principles) in connection with the dispute. The arbitrators may render a summary disposition relative to all or some of the issues, provided that the responding party has had an adequate opportunity to respond to any such application for such disposition. Any discovery shall be conducted in

accordance with the Rules. The result of the arbitration shall be binding on the parties, and judgment on the arbitration award may be entered in any court having jurisdiction.

**Costs**

Each party shall bear its own costs in both the mediation and the arbitration; however, the parties shall share the fees and expenses of both the mediators and the arbitrators equally.

In accordance with the requirements of *Government Auditing Standards*, we have attached a copy of our latest external peer review report of our firm to the Contract to Audit Accounts for your consideration and files.

Please sign and return a copy of this letter to indicate your acknowledgment of, and agreement with, the arrangements for our audit of the financial statements and compliance over major federal and state award programs, including our respective responsibilities.

We appreciate the opportunity to be your financial statement auditors and look forward to working with you and your staff.

Respectfully,

*Martin Starnes & Associates, CPAs, P.A.*

Martin Starnes & Associates, CPAs, P.A.  
Hickory, North Carolina

**RESPONSE:**

This letter correctly sets forth our understanding.

Acknowledged and agreed on behalf of Stokes County by:

Signature:

Title:

Date:

*Jimmy E. Keaton*

*Finance Director*

*4-4-25*



BROWDER, OVERBY, MICHAUD & MAY  
ATTORNEYS AT LAW

NICHOLAS J. OVERBY  
nickoverby@browder-overby.com

JENNIFER OAKLEY MICHAUD  
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TASHA MAY  
tasha@browder-overby.com


Of Counsel:

J. TYRONE BROWDER  
tybrowder@browder-overby.com

TO: Tammy Keaton  
FROM: County Attorney J. Tyrone Browder  
DATE: April 4, 2025

RE: Audit Contract between Stokes County Water & Sewer Authority and Martin Starnes & Associates, CPAs, P.A. to audit the accounts of the Stokes County Water & Sewer Authority for the fiscal year ending 06/30/2025.

This memorandum serves as documentation that the above referenced Contract has been approved as to form and legal sufficiency by the undersigned.

  
J. Tyrone Browder  
County Attorney



Date Received by Finance	<b>COUNTY OF STOKES</b> <b>CONTRACT ROUTING FORM</b> <b>TO BE COMPLETED BY DEPARTMENT</b> Please attach copy of contract	Contract Tracking No.  <b>-02034</b>
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<b>Department/Agency</b>	<b>Brief Contract Description</b>
Finance	Stokes County Water & Sewer Authority - Single Year Audit Contract

<b>Vendor Information</b>			
<b>Name</b>		<b>Vendor Number</b>	
Martin Starnes & Associates, CPAs, P.A.		5314	
<b>Address</b>			
730 13 <sup>th</sup> Avenue Drive SE			
<b>City</b>	<b>State</b>	<b>Zip</b>	<b>Phone Number</b>
Hickory	NC	28602	828-327-2727

<b>Source of Funding</b>	
<input checked="" type="checkbox"/> County Funds	<input type="checkbox"/> State Funds
<input type="checkbox"/> Federal Funds	<input type="checkbox"/> Other

<b>Budget Account Number</b>	
<b>Contract Term</b>	2025

Amount Not to Exceed : \$18,140.00

(Please designate amount of funds to be expended in this budget year and in succeeding budget years)

<b>Proposed contract service(s) can not be initiated or received prior to proper completion of contract routing procedure.</b>
--

Department Head Signature   
 Remarks:

Date 4/4/25

Reviewed by County Attorney See attached  
 Remarks:

Date 4/4/25

Reviewed by County Manager   
 Remarks:

Date 4/4/25

Pre-Audited by Finance Director   
 Remarks:

Date 4/4/25

<b>To Be Completed by Finance</b>	
<b>Purchase Order #</b>	<b>Insurance Certification Expiration</b>
<b>Copy sent to Department</b>	<b>Copy sent to Vendor</b>

The	Governing Board
	Board of Supervisors
of	Primary Government Unit
	Stokes County Water & Sewer Authority
and	Discretely Presented Component Unit (DPCU) (if applicable)
	N/A

*Primary Government Unit, together with DPCU (if applicable), hereinafter referred to as Governmental Unit(s)*

and	Auditor Name
	Martin Starnes & Associates, CPAs, P.A.
	Auditor Address
	730 13th Avenue Drive SE, Hickory, NC 28602

*Hereinafter referred to as Auditor*

for	Fiscal Year Ending	Date Audit Will Be Submitted to LGC
	06/30/25	12/31/25

*Must be within six months of FYE*

hereby agree as follows:

1. The Auditor shall audit all statements and disclosures required by U.S. generally accepted auditing standards (GAAS) and additional required legal statements and disclosures of all funds and/or divisions of the Governmental Unit(s). The non-major combining, and individual fund statements and schedules shall be subjected to the auditing procedures applied in the audit of the basic financial statements and an opinion shall be rendered in relation to (as applicable) the governmental activities, the business-type activities, the aggregate DPCUs, each major governmental and enterprise fund, and the aggregate remaining fund information (non-major government and enterprise funds, the internal service fund type, and the fiduciary fund types). The basic financial statements shall include budgetary comparison information in a budgetary comparison statement, rather than as RSI, for the General Fund and any annually budgeted Special Revenue funds.

2. At a minimum, the Auditor shall conduct the audit and render the report in accordance with GAAS. If the Governmental Unit expended \$100,000 or more in combined Federal and State financial assistance during the reporting period, the Auditor shall perform the audit in accordance with *Government Auditing Standards* (GAGAS). The Governmental Unit is subject to federal single audit requirements in accordance with Title 2 US Code of Federal Regulations Part 200 *Uniform Administration Requirements, Cost Principles, and Audit Requirements for Federal Awards*, Subpart F (*Uniform Guidance*) and the State Single Audit Implementation Act. Currently the threshold is \$750,000 for a federal single audit and \$500,000 for a State Single Audit. This audit and all associated audit documentation may be subject to review by Federal and State agencies in accordance with Federal and State laws, including the staffs of the Office of State Auditor (OSA) and the Local Government Commission (LGC). If the audit requires a federal single audit in accordance with the Uniform Guidance (§200.501) the Auditor and Governmental Unit(s) should discuss, in advance of the execution of this contract, the responsibility for submission of the audit and the accompanying data collection form to the Federal Audit Clearinghouse as required under the Uniform Guidance (§200.512) to ensure proper submission.

Effective for audits of fiscal years beginning on or after June 30, 2023, the LGC will allow auditors to consider whether a unit qualifies as a State low-risk auditee. Please refer to "Discussion of Single Audits in North Carolina" on the LGC's website for more information.

If the audit and Auditor communication are found in this review to be substandard, the results of the review may be forwarded to the North Carolina State Board of CPA Examiners (NC State Board).

3. If an entity is determined to be a component of another government as defined by the group audit standards, the entity's auditor shall make a good faith effort to comply in a timely manner with the requests of the group auditor in accordance with AU-6 §600.41 - §600.42.

4. This contract contemplates an unmodified opinion being rendered. If during the process of conducting the audit, the Auditor determines that it will not be possible to render an unmodified opinion on the financial statements of the unit, the Auditor shall contact the LGC Staff to discuss the circumstances leading to that conclusion as soon as is practical and before the final report is issued. The audit shall include such tests of the accounting records and such other auditing procedures as are considered by the Auditor to be necessary in the circumstances. Any limitations or restrictions in scope which would lead to a qualification should be fully explained in an attachment to this contract.

5. If this audit engagement is subject to the standards for audit as defined in *Government Auditing Standards*, 2018 revision, issued by the Comptroller General of the United States, then by accepting this engagement, the Auditor warrants that he/she has met the requirements for a peer review and continuing education as specified in *Government Auditing Standards*. The Auditor agrees to provide a copy of the most recent peer review report to the Governmental Unit(s) and the Secretary of the LGC prior to the execution of an audit contract. Subsequent submissions of the report are required only upon report expiration or upon auditor's receipt of an updated peer review report. If the audit firm received a peer review rating other than pass, the Auditor shall not contract with the Governmental Unit(s) without first contacting the Secretary of the LGC for a peer review analysis that may result in additional contractual requirements.

If the audit engagement is not subject to *Government Auditing Standards* or if financial statements are not prepared in accordance with U.S. generally accepted accounting principles (GAAP) and fail to include all disclosures required by GAAP, the Auditor shall provide an explanation as to why in an attachment to this contract or in an amendment.

6. It is agreed that time is of the essence in this contract. All audits are to be performed and the report of audit submitted to LGC Staff within six months of fiscal year end. If it becomes necessary to amend the audit fee or the date that the audit report will be submitted to the LGC, an amended contract along with a written explanation of the change shall be submitted to the Secretary of the LGC for approval.

7. It is agreed that GAAS include a review of the Governmental Unit's (Units') systems of internal control and accounting as same relate to accountability of funds and adherence to budget and law requirements applicable thereto; that the Auditor shall make a written report, which may or may not be a part of the written report of audit, to the Governing Board setting forth his/her findings, together with his recommendations for improvement. That written report shall include all matters defined as "significant deficiencies and material weaknesses" in AU-C 265 of the *AICPA Professional Standards (Clarified)*. The Auditor shall file a copy of that report with the Secretary of the LGC.

For GAAS or *Government Auditing Standards* audits, if an auditor issues an AU-C §260 report, commonly referred to as "Governance Letter," LGC staff does not require the report to be submitted unless the auditor cites significant findings or issues from the audit, as defined in AU-C §260.12 - .14. This would include issues such as difficulties encountered during the audit, significant or unusual transactions, uncorrected misstatements, matters that are difficult or contentious reviewed with those charged with governance, and other significant matters. If matters identified during the audit were required to be reported as described in AU-C §260.12-.14 and were communicated in a method other than an AU-C §260 letter, the written documentation must be submitted.

8. All local government and public authority contracts for audit or audit-related work require the approval of the Secretary of the LGC. This includes annual or special audits, agreed upon procedures related to internal controls, bookkeeping or other assistance necessary to prepare the Governmental Unit's records for audit, financial statement preparation, any finance-related investigations, or any other audit-related work in the State of North Carolina. Approval is also required for the Alternative Compliance Examination Engagement for auditing the Coronavirus State and Local Fiscal Recovery Funds expenditures as allowed by US Treasury. Approval is not required on audit contracts and invoices for system improvements and similar services of a non-auditing nature.
9. Invoices for services rendered under these contracts shall not be paid by the Governmental Unit(s) until the invoice has been approved by the Secretary of the LGC. This also includes any progress billings [G.S. 159-34 and 115C-447]. All invoices for audit work shall be submitted in PDF format to the Secretary of the LGC for approval. The invoice marked 'approved' with approval date shall be returned to the Auditor to present to the Governmental Unit(s) for payment. This paragraph is not applicable to contracts for audits of hospitals.
10. In consideration of the satisfactory performance of the provisions of this contract, the Governmental Unit(s) shall pay to the Auditor, upon approval by the Secretary of the LGC if required, the fee, which includes any costs the Auditor may incur from work paper or peer reviews or any other quality assurance program required by third parties (federal and state grantor and oversight agencies or other organizations) as required under the Federal and State Single Audit Acts. This does not include fees for any pre-issuance reviews that may be required by the NC Association of CPAs (NCACPA) Peer Review Committee or NC State Board of CPA Examiners (see Item 13).
11. If the Governmental Unit(s) has/have outstanding revenue bonds, the Auditor shall submit to LGC Staff, either in the notes to the audited financial statements or as a separate report, a calculation demonstrating compliance with the revenue bond rate covenant. Additionally, the Auditor shall submit to LGC Staff simultaneously with the Governmental Unit's (Units') audited financial statements any other bond compliance statements or additional reports required by the authorizing bond documents, unless otherwise specified in the bond documents.
12. After completing the audit, the Auditor shall submit to the Governing Board a written report of audit. This report shall include, but not be limited to, the following information: (a) Management's Discussion and Analysis, (b) the financial statements and notes of the Governmental Unit(s) and all of its component units prepared in accordance with GAAP, (c) supplementary information requested by the Governmental Unit(s) or required for full disclosure under the law, and (d) the Auditor's opinion on the material presented. The Auditor shall furnish the required number of copies of the report of audit to the Governing Board upon completion.
13. If the audit firm is required by the NC State Board, the NCACPA Peer Review Committee, or the Secretary of the LGC to have a pre-issuance review of its audit work, there shall be a statement in the engagement letter indicating the pre-issuance review requirement. There also shall be a statement that the Governmental Unit(s) shall not be billed for the pre-issuance review. The pre-issuance review shall be performed prior to the completed audit being submitted to LGC Staff. The pre-issuance review report shall accompany the audit report upon submission to LGC Staff.

14. The Auditor shall submit the report of audit in PDF format to LGC Staff. For audits of units other than hospitals, the audit report should be submitted when (or prior to) submitting the final invoice for services rendered. The report of audit, as filed with the Secretary of the LGC, becomes a matter of public record for inspection, review and copy in the offices of the LGC by any interested parties. Any subsequent revisions to these reports shall be sent to the Secretary of the LGC. These audited financial statements, excluding the Auditors' opinion, may be used in the preparation of official statements for debt offerings by municipal bond rating services to fulfill secondary market disclosure requirements of the Securities and Exchange Commission and for other lawful purposes of the Governmental Unit(s) without requiring consent of the Auditor. If the LGC Staff determines that corrections need to be made to the Governmental Unit's (Units') financial statements and/or the compliance section, those corrections shall be provided within three business days of notification unless another deadline is agreed to by LGC Staff.
15. Should circumstances disclosed by the audit call for a more detailed investigation by the Auditor than necessary under ordinary circumstances, the Auditor shall inform the Governing Board in writing of the need for such additional investigation and the additional compensation required therefore. Upon approval by the Secretary of the LGC, this contract may be modified or amended to include the increased time, compensation, or both as may be agreed upon by the Governing Board and the Auditor.
16. If an approved contract needs to be modified or amended for any reason, the change shall be made in writing and pre-audited if the change includes a change in audit fee (pre-audit requirement does not apply to hospitals). This amended contract shall be completed in full, including a written explanation of the change, signed and dated by all original parties to the contract. It shall then be submitted to the Secretary of the LGC for approval. No change to the audit contract shall be effective unless approved by the Secretary of the LGC.
17. A copy of the engagement letter, issued by the Auditor and signed by both the Auditor and the Governmental Unit(s), shall be attached to this contract, and except for fees, work, and terms not related to audit services, shall be incorporated by reference as if fully set forth herein as part of this contract. In case of conflict between the terms of the engagement letter and the terms of this contract, the terms of this contract shall take precedence. Engagement letter terms that conflict with the contract are deemed to be void unless the conflicting terms of this contract are specifically deleted in Item 30 of this contract. Engagement letters containing indemnification clauses shall not be accepted by LGC Staff.
18. Special provisions should be limited. Please list any special provisions in an attachment.
19. A separate contract should not be made for each division to be audited or report to be submitted. If a DPCU is subject to the audit requirements detailed in the Local Government Budget and Fiscal Control Act and a separate audit report is issued, a separate audit contract is required. If a separate report is not to be issued and the DPCU is included in the primary government audit, the DPCU shall be named along with the primary government on this audit contract. DPCU Board approval date, signatures from the DPCU Board chairman and finance officer also shall be included on this contract.
20. The contract shall be executed, pre-audited (pre-audit requirement does not apply to hospitals), and physically signed by all parties including Governmental Unit(s) and the Auditor, then submitted in PDF format to the Secretary of the LGC.
21. The contract is not valid until it is approved by the Secretary of the LGC. The staff of the LGC shall notify the Governmental Unit and Auditor of contract approval by email. The audit should not be started before the contract is approved.
22. Retention of Client Records: Auditors are subject to the NC State Board of CPA Examiners' Retention of Client Records Rule 21 NCAC 08N .0305 as it relates to the provision of audit and other attest services, as well as non-attest services. Clients and former clients should be familiar with the requirements of this rule prior to requesting the return of records.

23. This contract may be terminated at any time by mutual consent and agreement of the Governmental Unit(s) and the Auditor, provided that (a) the consent to terminate is in writing and signed by both parties, (b) the parties have agreed on the fee amount which shall be paid to the Auditor (if applicable), and (c) no termination shall be effective until approved in writing by the Secretary of the LGC.

24. The Governmental Unit's (Units') failure or forbearance to enforce, or waiver of, any right or an event of breach or default on one occasion or instance shall not constitute the waiver of such right, breach or default on any subsequent occasion or instance.

25. There are no other agreements between the parties hereto and no other agreements relative hereto that shall be enforceable unless entered into in accordance with the procedure set out herein and approved by the Secretary of the LGC.

26. E-Verify. Auditor shall comply with the requirements of NCGS Chapter 64 Article 2. Further, if Auditor utilizes any subcontractor(s), Auditor shall require such subcontractor(s) to comply with the requirements of NCGS Chapter 64, Article 2.

27. **Applicable to audits with fiscal year ends of June 30, 2020 and later.** For all non-attest services, the Auditor shall adhere to the independence rules of the AICPA Professional Code of Conduct and *Government Auditing Standards, 2018 Revision* (as applicable). Preparing financial statements in their entirety shall be deemed a "significant threat" requiring the Auditor to apply safeguards sufficient to reduce the threat to an acceptable level. If the Auditor cannot reduce the threats to an acceptable level, the Auditor cannot complete the audit. If the Auditor is able to reduce the threats to an acceptable level, the documentation of this determination, including the safeguards applied, must be included in the audit workpapers.

All non-attest service(s) being performed by the Auditor that are necessary to perform the audit must be identified and included in this contract. The Governmental Unit shall designate an individual with the suitable skills, knowledge, and/or experience (SKE) necessary to oversee the services and accept responsibility for the results of the services performed. If the Auditor is able to identify an individual with the appropriate SKE, s/he must document and include in the audit workpapers how he/she reached that conclusion. If the Auditor determines that an individual with the appropriate SKE cannot be identified, the Auditor cannot perform both the non-attest service(s) and the audit. See "Fees for Audit Services" page of this contract to disclose the person identified as having the appropriate SKE for the Governmental Unit.

28. **Applicable to audits with fiscal year ends of June 30, 2021 and later.** The auditor shall present the audited financial statements including any compliance reports to the government unit's governing body or audit committee in an official meeting in open session as soon as the audited financial statements are available but not later than 45 days after the submission of the audit report to the Secretary. The auditor's presentation to the government unit's governing body or audit committee shall include:

- a) the description of each finding, including all material weaknesses and significant deficiencies, as found by the auditor, and any other issues related to the internal controls or fiscal health of the government unit as disclosed in the management letter, the Single Audit or Yellow Book reports, or any other communications from the auditor regarding internal controls as required by current auditing standards set by the Accounting Standards Board or its successor;
- b) the status of the prior year audit findings;
- c) the values of Financial Performance Indicators based on information presented in the audited financial statements; and
- d) notification to the governing body that the governing body shall develop a "Response to the Auditor's Findings, Recommendations, and Fiscal Matters," if required under 20 NCAC 03 .0508.

29. Information based on the audited financial statements shall be submitted to the Secretary for the purpose of identifying Financial Performance Indicators and Financial Performance Indicators of Concern. See 20 NCAC 03 .0502(c)(6).

30. All of the above paragraphs are understood and shall apply to this contract, except the following numbered paragraphs shall be deleted (See Item 17 for clarification).

31. The process for submitting contracts, audit reports and invoices is subject to change. Auditors and units should use the submission process and instructions in effect at the time of submission. Refer to the N.C. Department of State Treasurer website at <https://www.nctreasurer.com/state-and-local-government-finance-division/local-government-commission/submitting-your-audit>

32. All communications regarding audit contract requests for modification or official approvals will be sent to the email addresses provided on the signature pages that follow.

33. Modifications to the language and terms contained in this contract form (LGC-205) are not allowed.



## FEES FOR AUDIT SERVICES

1. For all non-attest services, the Auditor shall adhere to the independence rules of the AICPA Professional Code of Conduct (as applicable) and *Government Auditing Standards, 2018 Revision*. Refer to Item 27 of this contract for specific requirements. The following information must be provided by the Auditor; contracts presented to the LGC without this information will not be approved.

Financial statements were prepared by: ☒ Auditor ☐ Governmental Unit ☐ Third Party

If applicable: Individual at Governmental Unit designated to have the suitable skills, knowledge, and/or experience (SKE) necessary to oversee the non-attest services and accept responsibility for the results of these services:

Name:

Title and Unit / Company:

Email Address:

Tammy Keaton

Finance Director, Stokes County

tkeaton@co.stokes.nc.us

OR Not Applicable ☐ (Identification of SKE Individual on the LGC-205 Contract is not applicable for GAAS-only audits or audits with FYEs prior to June 30, 2020.)

2. Fees may not be included in this contract for work performed on Annual Financial Information Reports (AFIRs), Form 990s, or other services not associated with audit fees and costs. Such fees may be included in the engagement letter but may not be included in this contract or in any invoices requiring approval of the LGC. See Items 8 and 13 for details on other allowable and excluded fees.

3. The audit fee information included in the table below for both the Primary Government Fees and the DPCU Fees (if applicable) should be reported as a specific dollar amount of audit fees for the year under this contract. If any language other than an amount is included here, the contract will be returned to the audit form for correction.

4. Prior to the submission of the completed audited financial report and applicable compliance reports subject to this contract, or to an amendment to this contract (if required) the Auditor may submit interim invoices for approval for services rendered under this contract to the Secretary of the LGC, not to exceed 75% of the billings for the unit's last annual audit that was submitted to the Secretary of the LGC. All invoices for services rendered in an audit engagement as defined in 20 NCAC .0503 shall be submitted to the Commission for approval before any payment is made. Payment before approval is a violation of law. (This paragraph not applicable to contracts and invoices associated with audits of hospitals).

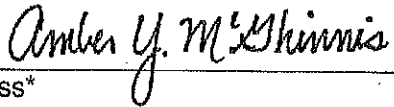
<b>Primary Government Unit</b>	Stokes County Water & Sewer Authority
Audit Fee (financial and compliance if applicable)	\$ 10,590 (\$6,340 audit + \$4,250 single audit for up to 2 programs)
Fee per Major Program (if not included above)	\$ 4,250 per major program in excess of 2
<b>Additional Fees Not Included Above (if applicable):</b>	
Financial Statement Preparation (incl. notes and RSI)	\$ 3,300
All Other Non-Attest Services	\$
<b>TOTAL AMOUNT NOT TO EXCEED</b>	<b>\$ 18,140 (includes 3 major programs)</b>

<b>Discretely Presented Component Unit</b>	N/A
Audit Fee (financial and compliance if applicable)	\$
Fee per Major Program (if not included above)	\$
<b>Additional Fees Not Included Above (if applicable):</b>	
Financial Statement Preparation (incl. notes and RSI)	\$
All Other Non-Attest Services	\$
<b>TOTAL AMOUNT NOT TO EXCEED</b>	<b>\$</b>



## SIGNATURE PAGE

## AUDIT FIRM

Audit Firm*	
Martin Starnes & Associates, CPAs, P.A.	
Authorized Firm Representative (typed or printed)* Amber Y. McGhinnis	Signature* 
Date*	Email Address* amcghinnis@msa.cpa

## GOVERNMENTAL UNIT

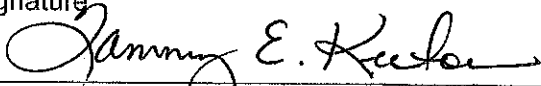
Governmental Unit*	
Stokes County Water & Sewer Authority	
Date Governing Board Approved Audit Contract* (Enter date in box to right)	
Mayor/Chairperson (typed or printed)* John Hawkins, Chairman	Signature*
Date	Email Address* ltchawk5@aol.com

Chair of Audit Committee (typed or printed, or "NA") N/A	Signature
Date	Email Address

## GOVERNMENTAL UNIT – PRE-AUDIT CERTIFICATE

Required by G.S. 159-28(a1) or G.S. 115C-441(a1). Not applicable to hospital contracts.

*This instrument has been pre-audited in the manner required by The Local Government Budget and Fiscal Control Act or by the School Budget and Fiscal Control Act.*

Sum Obligated by This Transaction:	\$ 18,140 (includes 3 major programs)
Primary Governmental Unit Finance Officer* (typed or printed) Tammy Keaton, Finance Director	Signature* 
Date of Pre-Audit Certificate*	Email Address* tkeaton@co.stokes.nc.us

**SIGNATURE PAGE – DPCU**  
(complete only if applicable)

**DISCRETELY PRESENTED COMPONENT UNIT**

DPCU*	
N/A	
Date DPCU Governing Board Approved Audit Contract* (Enter date in box to right)	
DPCU Chairperson (typed or printed)* N/A	Signature*
Date*	Email Address*

Chair of Audit Committee (typed or printed, or "NA") N/A	Signature
Date	Email Address

**DPCU – PRE-AUDIT CERTIFICATE**

Required by G.S. 159-28(a1) or G.S. 115C-441(a1). Not applicable to hospital contracts.

*This instrument has been pre-audited in the manner required by The Local Government Budget and Fiscal Control Act or by the School Budget and Fiscal Control Act.*

Sum Obligated by this Transaction:	\$
DPCU Finance Officer (typed or printed)* N/A	Signature*
Date of Pre-Audit Certificate*	Email Address*

Remember to print this form, and obtain all  
required signatures prior to submission.



## Report on the Firm's System of Quality Control

To the Shareholders of Martin Starnes & Associates, CPAs, P.A. and the Peer Review Committee, Coastal Peer Review, Inc.

We have reviewed the system of quality control for the accounting and auditing practice of Martin Starnes & Associates, CPAs, P.A. (the firm) in effect for the year ended December 31, 2023. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at [www.aicpa.org/prsummary](http://www.aicpa.org/prsummary). The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

### Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

### Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review.

### Required Selections and Considerations

Engagements selected for review included engagements performed under Government Auditing Standards, including compliance audits under the Single Audit Act and an audit of an employee benefit plan.

As part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

### Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Martin Starnes & Associates, CPAs, P.A. in effect for the year ended December 31, 2023, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Martin Starnes & Associates, CPAs, P.A. has received a peer review rating of *pass*.

*Dean Dorton Allen Ford, PLLC*

Dean Dorton Allen Ford, PLLC

May 10, 2024



BROWDER, OVERBY, MICHAUD & MAY  
ATTORNEYS AT LAW

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TASHA MAY  
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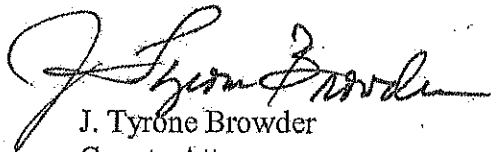
Of Counsel:

J. TYRONE BROWDER  
tybrowder@browder-overby.com

TO: Tammy Keaton  
FROM: County Attorney J. Tyrone Browder  
DATE: April 4, 2025

RE: Engagement Letter to Stokes County from Martin Starnes & Associates, CPAs, P.A. to audit the accounts of the Stokes County Tourism Development Authority for the fiscal year ending 06/30/2025.

This memorandum serves as documentation that the above referenced Engagement Letter has been approved as to form and legal sufficiency by the undersigned.

  
J. Tyrone Browder  
County Attorney

# MARTIN ♦ STARNES & ASSOCIATES, CPAs, P.A.

*"A Professional Association of Certified Public Accountants and Management Consultants"*

March 13, 2025

Tammy Keaton, Finance Director  
Stokes County TDA  
c/o Stokes County  
PO Box 20  
Danbury, NC 27016

Martin Starnes & Associates, CPAs, P.A. ("we") are pleased to provide the Stokes County Tourism Development Authority (the "Authority," "you" or "your") with the professional services described below. Please read this letter, and any other attachments incorporated herein (collectively, "Agreement"). This Agreement details the nature and limitations of the services we will provide, the terms of our engagement and each party's responsibilities.

## **Engagement Objective and Scope**

You have requested that we audit the governmental activities and the major fund of the Stokes County Tourism Development Authority, as of June 30, 2025, and for the year then ended, and the related notes, which collectively comprise the Stokes County Tourism Development Authority's basic financial statements as listed in the table of contents. We are pleased to confirm our acceptance and our understanding of this audit engagement by means of this letter.

The objectives of our audit are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with auditing standards generally accepted in the United States of America (GAAS) and in accordance with *Government Auditing Standards* will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

Accounting principles generally accepted in the United States of America (U.S. GAAP), as promulgated by the Governmental Accounting Standards Board (GASB) require that certain supplementary information be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the GASB, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the required supplementary information (RSI) in accordance with auditing standards generally accepted in the United States of America (U.S. GAAS). These limited procedures will consist primarily of inquiries of management regarding their methods of measurement and presentation, and comparing the information for consistency with management's responses to our inquiries. We will not express an opinion or provide any form of assurance on the RSI. The following RSI is required by U.S. GAAP. This RSI will be subjected to certain limited procedures but will not be audited:

- Management's Discussion and Analysis

Supplementary information other than RSI will accompany the Stokes County Tourism Development Authority's basic financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the basic financial statements and perform certain additional procedures, including comparing and reconciling the supplementary information to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and additional procedures in accordance with U.S. GAAS. We intend to provide an opinion on the following supplementary information in relation to the basic financial statements as a whole:

- Balance sheet
- Schedule of Revenues and Expenditures

#### **Auditor Responsibilities**

We will conduct our audit in accordance with U.S. GAAS and in accordance with *Government Auditing Standards*. As part of an audit in accordance with GAAS and in accordance with *Government Auditing Standards*, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- May include tests of documentary evidence supporting the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected customers, creditors, financial institutions, and other third parties as part of our audit procedures. We also may request written representations from your attorneys on litigation, claims, and assessments as part of the engagement, and they may bill you for responding to our inquiries. At the conclusion of our audit, we also will require certain written representations from management made during the audit about the financial statements and related matters.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. However, we will communicate to you in writing concerning any significant deficiencies or material weaknesses in internal control relevant to the audit of the financial statements that we have identified during the audit.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Stokes County Tourism Development Authority's ability to continue as a going concern for a reasonable period of time.

We may advise management about appropriate accounting principles and their application, and we may assist in the assembly of your financial statements. However, management has the final responsibility for the selection and application of accounting policies and the fair presentation of financial statements that reflect the nature and operation of the Stokes County Tourism Development Authority.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements or noncompliance may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, any fraudulent financial reporting or misappropriation of assets that come to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

## **Reporting**

The financial statements for the Stokes County Tourism Development Authority will be included in the financial statements of Stokes County. We will issue a written report upon completion of our audit of the Stokes County Tourism Development Authority's basic financial statements. Our report will be addressed to the governing body of Stokes County. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add an emphasis-of-matter or other-matter paragraph(s) to our auditor's report, or if necessary, withdraw from the engagement. If our opinions on the basic financial statements are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or to issue a report as a result of this engagement.

In accordance with the requirements of *Government Auditing Standards*, we will also issue a written report describing the scope of our testing over internal control over financial reporting and over compliance with laws, regulations, and provisions of grants and contracts, including the results of that testing. However, providing an opinion on internal control and compliance will not be an objective of the audit and, therefore, no such opinion will be expressed.

We will provide copies of our reports to the Authority. However, management is responsible for distribution of the reports and financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

We also are responsible for communicating with the Authority's management or those charged with governance our audit responsibility under GAAS, an overview of the planned scope and timing of the audit including significant risks identified by us, significant issues or findings from the audit, including our views about the qualitative aspects of the Stokes County Tourism Development Authority's significant accounting practices, significant unusual transactions, significant difficulties encountered during the audit, disagreements with management, difficult or contentious matters for which we consulted outside the engagement team and that are, in our professional judgement, relevant to those charged with governance, uncorrected and corrected misstatements, and other findings or issues arising from the audit that are, in our professional judgment, significant and relevant to those charged with governance.

During the course of the audit, we may observe opportunities for economy in, or improved controls over, your operations. We will bring such matters to the attention of the appropriate level of management, either orally or in writing.

## **Compliance with Laws and Regulations**

As previously discussed, as part of obtaining reasonable assurance about whether the basic financial statements are free of material misstatement, we will perform tests of the Stokes County Tourism

Development Authority's compliance with the provisions of applicable laws, regulations, contracts, and agreements. However, the objective of our audit will not be to provide an opinion on overall compliance, and we will not express such an opinion.

### **Management's Responsibilities**

Our audit will be conducted on the basis that management and, when appropriate, those charged with governance, acknowledge and understand that they have responsibility:

1. For the preparation and fair presentation of the basic financial statements in accordance with accounting principles generally accepted in the United States of America;
2. For the design, implementation, and maintenance of the system of internal control relevant to the preparation and fair presentation of basic financial statements that are free from material misstatement, whether due to error, fraudulent financial reporting, misappropriation of assets, or violations of laws, governmental regulations, grant agreements, or contractual agreements;
3. For the prevention and detection of fraud, including the design and implementation of programs and controls to prevent and detect fraud;
4. To provide us with:
  - a. Access to all information of which management is aware that is relevant to the preparation and fair presentation of the basic financial statements, such as records, documentation, and other matters;
  - b. Additional information that we may request from management for the purpose of the audit;
  - c. Unrestricted access to persons within the entity from whom we determine it necessary to obtain audit evidence.
  - d. A written acknowledgement of all the documents that management expects to issue that will be included in the annual report and the planned timing and method of issuance of that annual report (if applicable); and
  - e. A final version of the annual report (including all the documents that, together, comprise the annual report) in a timely manner prior to the date of the auditor's report (if applicable).
5. For including the auditor's report in any document containing basic financial statements that indicates that such basic financial statements have been audited by us;
6. For identifying and ensuring that the entity complies with the laws and regulations applicable to its activities;
7. For adjusting the basic financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the current year or period(s) under audit are immaterial, both individually and in the aggregate, to the basic financial statements as a whole;
8. For acceptance of nonattest services, including identifying the proper party to oversee nonattest work (if applicable);
9. For maintaining adequate records, selecting and applying accounting principles, and safeguarding assets.
10. For informing us of any known or suspected fraud affecting the entity involving management, employees with significant roles in the system of internal control and others where fraud could have a material effect on the financials; and
11. For the accuracy and completeness of all information provided.
12. For taking reasonable measures to safeguard protected personally identifiable and other sensitive information, records and documentation;
13. For informing us of any events encountered subsequent to the period under audit that may require adjustment to or note disclosure in the financial statements; and
14. For confirming your understanding of your responsibilities as defined in this letter to us in your management representation letter.



With regard to the supplementary information referred to above, you acknowledge and understand your responsibility (a) for the preparation of the supplementary information in accordance with the applicable criteria, (b) to provide us with the appropriate written representations regarding supplementary information, (c) to include our report on the supplementary information in any document that contains the supplementary information and that indicates that we have reported on such supplementary information, and (d) to present the supplementary information with the audited basic financial statements, or if the supplementary information will not be presented with the audited basic financial statements, to make the audited basic financial statements readily available to the intended users of the supplementary information no later than the date of issuance by you of the supplementary information and our report thereon.

As part of our audit process, we will request from management and, when appropriate, those charged with governance, written confirmation concerning representations made to us in connection with the audit.

We understand that your employees will prepare all confirmations we request and will locate any documents or invoices selected by us for testing.

You agree to inform us of facts that may affect the financial statements of which you may become aware during the period from the date of the auditor's report to the date the financial statements are issued.

### **Limitations of the Audit Report**

Should the Authority wish to include or incorporate by reference these financial statements and our report thereon into any other document at some future date, we will consider granting permission to include our report into another such document at the time of the request. However, we may be required by generally accepted auditing standards (GAAS) to perform certain procedures before we can give our permission to include our report in another document such as an annual report, private placement, regulator filing, official statement, offering of debt securities, etc. You agree that the Authority will not include or incorporate by reference these financial statements and our report thereon, or our report into any other document without our prior written permission. In addition, to avoid unnecessary delay or misunderstandings, it is important to provide us with timely notice of your intention to issue any such document.

### **Nonattest Services**

We will perform the following nonattest services:

- Draft of financial statements and footnotes
- Clerical services

We will not assume management responsibilities on behalf of the Stokes County Tourism Development Authority. However, we will provide advice and recommendations to assist management of the Stokes County Tourism Development Authority in performing its responsibilities.

The Stokes County Tourism Development Authority's management is responsible for (a) making all management decisions and performing all management functions; (b) assigning a competent individual to oversee the services; (c) evaluating the adequacy of the services performed; (d) evaluating and accepting responsibility for the results of the services performed; and (e) designing, implementing, and maintaining the system of internal control, including the process used to monitor the system of internal control.

Our responsibilities and limitations of the nonattest services are as follows:

- We will perform the services in accordance with applicable professional standards.
- The nonattest services are limited to the services previously outlined. Our firm, in its sole professional judgement, reserves the right to refuse to do any procedure or take any action that could be construed as making management decisions or assuming management responsibilities, including determining account coding and approving journal entries.

*Government Auditing Standards* require that we document an assessment of the skills, knowledge, and experience of management, should we participate in any form of preparation of the basic financial statements and related schedules or disclosures as these actions are deemed a non-audit service.

You may request that we perform additional services not contemplated in this engagement letter. If this occurs, we will communicate with you regarding the scope and estimated cost of these additional services. Engagements for additional services may necessitate that we amend the Agreement or issue a separate agreement to reflect the obligations of all parties. In the absence of any other written communications from us documenting additional services, our services will be limited to and governed by the terms of this Agreement.

### **Electronic Transmittals**

During the course of the engagement, we may communicate with you or your personnel via fax or e-mail, and you should be aware that communication in those mediums contains a risk of misdirected or intercepted communications.

Regarding the electronic dissemination of audited financial statements, including financial statements published electronically on your Internet website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

Professional standards prohibit us from being the sole host and/or the sole storage for your financial and non-financial data. As such, it is your responsibility to maintain your original data and records and we cannot be responsible to maintain such original information. By signing this engagement letter, you affirm that you have all the data and records required to make your books and records complete.

During the course of the engagement, a portal will be in place for information to be shared, but not stored. Our policy is to terminate access to this portal after one year. The Authority is responsible for data backup for business continuity and disaster recovery, and our workpaper documentation is not to be used for these purposes.

If you decide to transmit your confidential information to us in a manner other than a secure portal, you accept responsibility for any and all unauthorized access to your confidential information. If you request that we transmit confidential information to you in a manner other than a secure portal, you agree that we are not responsible for any liability, including but not limited to, (a) any loss or damage of any nature, whether direct or indirect, that may arise as a result of our sending confidential information in a manner other than a secure portal, and (b) any loss arising as a result of any virus being passed on or with, or arising from any alteration of, any email message.

### **Timing of Engagement**

We expect to begin our services at a time mutually determined by you and Martin Starnes & Associates, CPAs, P.A. and after receipt of this executed Agreement and all documents requested by our office. The timing of our work is dependent upon the timely receipt of the information we request from you, including timely responses to any questions we may ask.

Our services under this Agreement will conclude at the earlier of:

- issuance of the deliverable outlined in this Agreement;
- written notification by either party that the Agreement is terminated

## **Provisions of Engagement Administration and Fees**

Marcie Spivey is the engagement partner for the audit services specified in this letter. The engagement partner's responsibilities include supervising Martin Starnes & Associates, CPAs, P.A.'s services performed as part of this engagement and signing or authorizing another qualified firm representative to sign the audit report. To ensure that our independence is not impaired under the AICPA Code of Professional Conduct, you agree to inform the engagement partner before entering into any substantive employment discussions with any of our personnel.

The audit documentation for this engagement is the property of Martin Starnes & Associates, CPAs, P.A. and constitutes confidential information. However, we may be requested to make certain audit documentation available to the Local Government Commission, Office of the State Auditor, federal or state agencies and the U.S. Government Accountability Office pursuant to authority given to it by law or regulation; or to peer reviewers. If requested, access to such audit documentation will be provided under the supervision of Martin Starnes & Associates, CPAs, P.A.'s personnel. Furthermore, upon request, we may provide copies of selected audit documentation to these agencies and regulators. The regulators and agencies may intend, or decide, to distribute the copies of information contained therein to others, including other governmental agencies.

Our fees for these services are included in the audit contract and engagement letter for Stokes County.

Our invoices for these fees will be rendered in four installments as work progresses and are payable upon presentation. The Authority agrees to pay all cost of collection (including reasonable attorney fees) that the Firm may incur in connection with the collection of unpaid invoices. In accordance with our firm policies, work may be suspended if your account becomes overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for non-payment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our reports. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. In the event that work is discontinued, either temporarily or permanently, as a result of delinquent or non-payment, we shall not be liable for any loss you may incur as a result of the work stoppage, including penalties and interest. In such cases, you assume all risk associated with your failure to meet any governmental or other deadlines.

We will notify you immediately of any circumstances we encounter that could significantly affect this initial fee estimate. Whenever possible, we will attempt to use the Stokes County Tourism Development Authority's personnel to assist in the preparation of schedules and analyses of accounts. This effort could substantially reduce our time requirements and facilitate the timely conclusion of the audit. Further, we will be available during the year to consult with you on financial management and accounting matters of a routine nature.

If we determine that we are required to perform a single audit in accordance with the audit requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and the State Single Audit Implementation Act, and these procedures and related fees were not included in our quoted fees, we may amend our audit contract and supplemental bill for these additional procedures.

We want our clients to receive the maximum value for our professional services and to perceive that our fees are reasonable and fair. In working to provide you with such value, we find there are certain circumstances that can cause us to perform work in excess of that contemplated in our fee estimate.

Following are some of the more common reasons for potential supplemental billings:

*Changing Laws and Regulations*

There are many governmental and rule-making boards that regularly add or change their requirements. Although we attempt to plan our work to anticipate the requirements that will affect our engagement, there are times when this is not possible. We will discuss these situations with you at the earliest possible time in order to make the necessary adjustments and amendments in our engagement.

The estimated fees are based on auditing and accounting standards effective as of the date of this engagement letter and known to apply to the Authority at this time. Unless otherwise indicated, estimated fees do not include any time related to the application of new auditing or accounting standards that impact the Authority for the first time.

*Incorrect Accounting Methods or Errors in Client Records*

We base our fee estimates on the expectation that client accounting records are in order so that our work can be completed using our standard testing and accounting procedures. However, should we find numerous errors, incomplete records, or the application of incorrect accounting methods, we will have to perform additional work to make the corrections and reflect those changes in the financial statements. If, for any reason, the Authority is unable to provide such schedules, information, and assistance, the Firm and the Authority will mutually revise the fee to reflect additional services, if any, required of us to achieve these objectives.

*Failure to Prepare for the Engagement*

In an effort to minimize your fees, we assign you the responsibility for the preparation of schedules and documents needed for the engagement. We also discuss matters such as availability of your key personnel, deadlines, and work space. If your personnel are unable, for whatever reasons, to provide these items as previously agreed upon, it might substantially increase the work we must do to complete the engagement within the scheduled time.

*Starting and Stopping Our Work*

If we must withdraw our staff or accommodate the Authority's requested scheduling change because of the condition of the client's records, or the failure to provide agreed upon items within the established timeline for the engagement, we will not be able to perform our work in a timely, efficient manner, as established by our engagement plan. This will result in additional fees, as we must reschedule our personnel and incur additional start-up costs.

Our fees are based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs. Our fees for such services range from \$85-\$410 per hour.

*Non-Solicitation of Employees and Independent Contractors*

During the term of this engagement and for a period of eighteen (18) months after the end of this engagement, for whatever reason, you agree that you shall not, directly or indirectly: (i) solicit or attempt to solicit for employment or for engagement as an independent contractor, any of our employees or independent contractors; or (ii) solicit, encourage, or induce, or attempt to solicit, encourage, or induce, any of our employees or independent contractors to leave the employment of Martin Starnes & Associates,

CPAs, P.A. or terminate their relationship with Martin Starnes & Associates, CPAs, P.A. For the avoidance of doubt, general advertisements for employment shall not be deemed a violation of this paragraph.

You agree that we invest a large amount of capital and resources to ensure that our employees and independent contractors deliver the highest level of service in our industry. You also agree that the cost of recruiting and hiring qualified individuals to replace our employees or independent contractors would be a lengthy and expensive process. You therefore agree that your violation of the non-solicitation provision above will result in economic damages that are difficult to ascertain and that, in the event of a breach of the non-solicitation provision above, you will pay to Martin Starnes & Associates, CPAs, P.A. a fee equal to One Hundred Percent (100%) of the employee's or independent contractor's annual rate of compensation at the time their relationship with us ends.

You further agree that your breach or threatened breach of the non-solicitation provision above would result in irreparable loss and injury to us. You agree that, in addition to all other remedies provided at law or equity, we shall be entitled to a temporary restraining order and preliminary and permanent injunctive relief in the event of a breach or threatened breach of the non-solicitation provision above, and you hereby waive any requirement that we post any bond in connection with obtaining such restraining order and/or injunctive relief. We shall be entitled to a restraining order and/or injunctive relief without regard to whether we can demonstrate that we have suffered actual damages or economic loss as a result of the breach or threatened breach of the non-solicitation provision.

#### ***Termination and Withdrawal***

Either party may terminate this Agreement at any time and for any reason. If this Agreement is terminated before services are completed, you agree to pay all fees and expenses we incur through the effective date of termination.

#### ***Proprietary Information***

You acknowledge that proprietary information, documents, materials, management techniques and other intellectual property are a material source of the services we perform and were developed prior to our association with you. Any new forms, software, documents or intellectual property we develop during this engagement for your use shall belong to us, and you shall have the limited right to use them solely within your business. All reports, templates, manuals, forms, checklists, questionnaires, letters, agreements and other documents which we make available to you are confidential and proprietary to us. Neither you, nor any of your agents, will copy, electronically store, reproduce or make available to anyone other than your personnel, any such documents. This provision will apply to all materials whether in digital, "hard copy" format or other medium.

#### ***Conflicts of Interest***

If we, in our sole discretion, believe a conflict of interest has arisen affecting our ability to deliver services to you in accordance with either the ethical standards of our firm or the ethical standards of our profession, we may be required to terminate our services without issuing our work product.

#### ***Third-Party Service Providers or Subcontractors***

We may use third-party service providers, subcontractors, commercially available artificial intelligence, or software tools, some of which may utilize or offer artificial intelligence capabilities (collectively, "external party" or "external parties"), to assist us where necessary to help provide professional services to you or support the needs of our firm. You consent to our use of external parties. Our firm remains responsible for exercising reasonable care in providing our services, and our services and work product will be subjected to our firm's customary quality control procedures.

We may provide your confidential information to external parties in support of our services. You consent to the disclosure of your confidential information to those external parties. We take reasonably prudent business care consistent with our professional standards to prevent the unauthorized release of your confidential information.

In certain circumstances, we may require a separate, written consent from you before your information is transmitted to an external party or parties.

### ***Records Management***

We will return any original records and documents you provide to us. Our copies of your records and documents are solely for our documentation purposes and are not a substitute for your own record-keeping obligations under any applicable laws or regulations. You are responsible for maintaining complete and accurate books and records, which may include financial statements, schedules, tax returns and other deliverables provided to you by us. If we provide deliverables or other records to you via an information portal, you must download this information within 60 days. Professional standards may preclude us from being the sole repository of your original data, records, or information.

Workpapers and other items created by us to support the delivery of our services are our property and will remain in our control. We will consider requests for copies of workpapers and other items created by us in accordance with the AICPA Code of Professional Conduct. Our workpapers will be maintained by us in accordance with our firm's record retention policy and any applicable legal and regulatory requirements.

We agree to retain our audit documentation or work papers for a period of at least five years from the date of our report. Catastrophic events or physical deterioration may result in damage to or destruction of our firm's records, causing the records to be unavailable before the expiration of the retention period, as stated in our record retention policy.

### ***Summons or Subpoenas***

All information you provide to us in connection with this engagement will be maintained by us on a confidential basis.

If we receive a summons or subpoena which our legal counsel determines requires us to produce documents from this engagement or testify about this engagement, provided that we are not prohibited from doing so by applicable laws or regulations, we agree to inform you of such summons or subpoena as soon as practicable. You may, within the time permitted for our firm to respond to any request, initiate such legal action as you deem appropriate, at your sole expense, to attempt to limit discovery. If you take no action within the time permitted for us to respond, or if your action does not result in a judicial order protecting us from supplying requested information, we may construe your inaction or failure as consent to comply with the request.

If we are not a party to the proceeding in which the information is sought, you agree to reimburse us for our professional time and expenses, as well as the fees and expenses of our legal counsel, incurred in responding to such requests.

### ***Confidentiality***

In providing services to you, we may require information that is considered confidential and may include Personally Identifiable Information (PII), i.e. information that can be used to distinguish or trace an individual's identity such as address, bank account and social security information. We will maintain all client information, including PII, on a confidential basis and have a duty to do so based on the standards promulgated by the American Institute of Certified Public Accountants as well as applicable laws and

regulations. You assume the risk of loss if you provide us with information, including PII, which differs from the information we request in order to provide services to you in accordance with the Agreement.

### ***Referrals***

In the course of providing services to you, you may request referrals to products or professionals such as attorneys, brokers, or investment advisors. As a courtesy, we may identify professional(s) or product(s) for your consideration. However, you are responsible for evaluating, selecting, and retaining any professional or product and determining if the professional or product meets your needs. You agree that we will not oversee the activities of and have no responsibility for the work product of any professional or suitability of any product we refer to you or that you separately retain.

### ***Limitations on Oral and Email Communications***

We may discuss with you our views regarding the treatment of certain items or decisions you may encounter. We may also provide you with information in an email. Any advice or information delivered orally or in an email (rather than through a memorandum delivered as an email attachment) will be based upon limited research and a limited discussion and analysis of the underlying facts. Additional research or a more complete review of the facts may affect our analysis and conclusions.

Due to these limitations and the related risks, it may not be appropriate to proceed with a decision solely on the basis of any oral or email communication from us. You accept all responsibility for any liability, including but not limited to additional tax, penalties or interest resulting from your decision (i) not to have us perform the research and analysis necessary to reach a more definitive conclusion and (ii) to instead rely on an oral or email communication. The limitation in this paragraph will not apply to an item of written advice that is a deliverable of a separate engagement. If you wish to engage us to provide formal advice on a matter on which we have communicated orally or by email, we will confirm this service in a separate agreement.

### ***Disclaimer of Legal and Investment Advice***

Our services under this Agreement do not constitute investment advice unless specifically engaged in the *Engagement Objective and Scope* section of this Agreement. Our services under this Agreement do not constitute legal advice.

### ***Electronic Data Communication and Storage***

In the interest of facilitating our services to you, we may send data over the Internet, temporarily store electronic data via computer software applications hosted remotely on the Internet, or utilize cloud-based storage. Your confidential electronic data may be transmitted or stored using these methods. In using these data communication and storage methods, our firm employs measures designed to maintain data security. We use reasonable efforts to keep such communications and electronic data secure in accordance with our obligations under applicable laws, regulations, and professional standards.

You recognize and accept that we have no control over the unauthorized interception or breach of any communications or electronic data once it has been transmitted or if it has been subject to unauthorized access while stored, notwithstanding all reasonable security measures employed by us. You consent to our use of these electronic devices and applications during this engagement.

### ***Marketing and Educational Communications***

If we send you newsletters, updates, explanations of technical developments or similar communications, it is strictly for marketing or general educational purposes and should not be construed as professional advice

on which you may rely. These communications, by themselves, do not create a contractual relationship between us and you, a binding obligation for us to provide services to you, nor a requirement on our part to monitor issues for you.

#### ***Independent Contractor***

When providing services to your company, we will function as an independent contractor and in no event will we or any of our employees be an officer of you, nor will our relationship be that of joint venturers, partners, employer and employee, principal and agent, or any similar relationship giving rise to a fiduciary duty to you.

Our obligations under this Agreement are solely obligations of Martin Starnes & Associates, CPAs, P.A., and no Martin Starnes & Associates, CPAs, P.A. stakeholder shall be subjected to any personal liability whatsoever to you or any person or entity.

#### ***Severability***

If any portion of this Agreement is deemed invalid or unenforceable, said finding shall not operate to invalidate the remainder of the terms set forth in this Agreement.

#### ***Survivability***

The following sections of this Agreement shall survive termination of the Agreement: Limitation of Liability and Statute of Limitations.

#### ***Assignment, No Third-Party Beneficiaries***

All parties acknowledge and agree that the obligations and responsibilities of this Agreement cannot be assigned to any third party except as agreed to in writing. This Agreement has been entered into solely between you and Martin Starnes & Associates, CPAs, P.A., and no third-party beneficiaries are created hereby.

#### ***Force Majeure***

Neither party shall be held liable for any delays resulting from circumstances or causes beyond our reasonable control, including, without limitation, fire or other casualty, act of God, strike or labor dispute, war or other violence, epidemics or pandemics as defined by The Centers for Disease Control and Prevention, or any law, order or requirement of any governmental agency or authority. However, no Force Majeure event shall excuse you of any obligation to pay any outstanding invoice or fee or from any indemnification obligation under this Agreement.

#### ***Electronic Signatures and Counterparts***

Each party hereto agrees that any electronic signature intended to replicate a written signature, shall be presumed valid, and we may reasonably rely upon it. For purposes hereof, "electronic signature" includes, but is not limited to, a scanned copy of a manual signature, an electronic copy of a manual signature affixed to a document, a signature incorporated into a document utilizing touchscreen capabilities, or a digital signature. Documents may be executed in one or more counterparts, each of which shall be considered an original instrument, but all of which shall be considered one and the same agreement.



### ***Entire Agreement***

This Agreement, including the LGC-205 Contract to Audit Accounts, represents the entire agreement of the parties and supersedes all previous oral, written or other understandings and agreements between the parties. Any modification to the terms of this Agreement must be made in writing and signed by both parties.

### ***Statute of Limitations***

You agree that any claim or legal action arising out of or related to this contract and the services provided hereunder shall be commenced no more than one (1) year from the date of delivery of the work product to You or the termination of the services described herein (whichever is earlier), regardless of any statute of limitations prescribing a longer period of time for commencing such a claim under law. This time limitation shall apply regardless of whether Martin Starnes & Associates, CPAs, P.A. performs other or subsequent services for You. A claim is understood to be a demand for money or services, demand for mediation, or the service of suit based on a breach of this contract or the acts or omissions of Martin Starnes & Associates, CPAs, P.A. in performing the services provided herein. This provision shall not apply if enforcement is disallowed by applicable law or professional standards.

### ***Limitation of Liability***

You agree that Martin Starnes & Associates, CPAs, P.A.'s liability, if any, arising out of or related to this contract and the services provided hereunder, shall be limited to the amount of the fees paid by You for services rendered under this contract. In no event shall Martin Starnes & Associates, CPAs, P.A. be liable to You or a third party for any indirect, special, consequential, punitive, or exemplary damages, including but not limited to lost profits, loss of revenue, interruption, loss of use, damage to goodwill or reputation, regardless of whether You were advised of the possibility of such damages, regardless of whether such damages were reasonably foreseeable, and regardless of whether such damages arise under a theory of contract, tort, strict liability, or otherwise. The foregoing limitations shall not apply to the extent it is finally, judicially determined that the liability resulted from gross negligence or fraud of Martin Starnes & Associates, CPAs, P.A. or if enforcement of this provision is disallowed by applicable law or professional standards.

### ***Mediation***

If a timely dispute arises out of or relates to this Agreement, including the scope of services contained herein, or the breach thereof, and if the dispute cannot be settled through negotiation, the parties agree first to try to settle the dispute by mediation administered by the American Arbitration Association ("AAA") under the *AAA Accounting and Related Services Arbitration Rules and Mediation Procedures* before resorting to arbitration, litigation, or any other dispute resolution procedure. The mediator will be selected by mutual agreement of the parties. If the parties cannot agree on a mediator, a mediator shall be designated by the AAA. The mediation will be conducted in North Carolina.

The mediation will be treated as a settlement discussion and, therefore, all discussions during the mediation will be confidential. The mediator may not testify for either party in any later proceeding related to the dispute. No recording or transcript shall be made of the mediation proceedings. The costs of any mediation proceedings shall be shared equally by all parties. Any costs of legal representation shall be borne by the hiring party.

This provision shall not apply to any dispute of fees owed, billed or due.

### ***Arbitration Procedures***

If a dispute has not been resolved within 90 days after the effective date of the written notice beginning the mediation process (or such longer period, if the parties so agree in writing), the mediation shall terminate and the dispute shall be settled by binding arbitration to be held at a mutually agreeable location. The arbitration shall be conducted in accordance with the CPR Rules for Non-Administered Arbitration that are in effect at the time of the commencement of the arbitration, except to the extent modified by this Dispute Resolution Provision (the rules). The arbitration shall be conducted before a panel of three arbitrators. Each of the Authority and firm shall designate one arbitrator in accordance with the "screened" appointment procedure provided in the Rules, and the two party-designated arbitrators shall jointly select the third in accordance with the Rules. No arbitrator may serve on the panel unless he or she has agreed in writing to enforce the terms of the engagement letter and to abide by the terms of the Rules. Except with respect to the interpretation and enforcement of these arbitration procedures (which shall be governed by the Federal Arbitration Act), the arbitrators shall apply the laws of the state of North Carolina (without giving effect to its choice of law principles) in connection with the dispute. The arbitrators may render a summary disposition relative to all or some of the issues, provided that the responding party has had an adequate opportunity to respond to any such application for such disposition. Any discovery shall be conducted in accordance with the Rules. The result of the arbitration shall be binding on the parties, and judgment on the arbitration award may be entered in any court having jurisdiction.

### ***Costs***

Each party shall bear its own costs in both the mediation and the arbitration; however, the parties shall share the fees and expenses of both the mediators and the arbitrators equally.

In accordance with the requirements of *Government Auditing Standards*, we have attached a copy of our latest external peer review report of our firm to the Contract to Audit Accounts for your consideration and files.

Please sign and return a copy of this letter to indicate your acknowledgment of, and agreement with, the arrangements for our audit of the basic financial statements, including our respective responsibilities.

We appreciate the opportunity to be your financial statement auditors and look forward to working with you and your staff.

Respectfully,

*Martin Starnes & Associates, CPAs, P.A.*

Martin Starnes & Associates, CPAs, P.A.  
Hickory, North Carolina

RESPONSE:

This letter correctly sets forth our understanding.

Acknowledged and agreed on behalf of the Stokes County Tourism Development Authority by:

Signature: Sammy E. Keaton

Title: Finance Director

Date: 4-4-25



BROWDER, OVERBY, MICHAUD & MAY  
ATTORNEYS AT LAW

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Of Counsel:

J. TYRONE BROWDER  
tybrowder@browder-overby.com

TO: Tammy Keaton  
FROM: County Attorney J. Tyrone Browder  
DATE: April 4, 2025

RE: Audit Contract between Stokes County and Martin Starnes & Associates, CPAs, P.A. to audit the accounts of Stokes County and Stokes County Tourism Development Authority for the fiscal year ending 06/30/2025.

This memorandum serves as documentation that the above referenced Contract has been approved as to form and legal sufficiency by the undersigned.



J. Tyrone Browder  
County Attorney

Date Received by Finance	<b>COUNTY OF STOKES</b> <b>CONTRACT ROUTING FORM</b> <b>TO BE COMPLETED BY DEPARTMENT</b> Please attach copy of contract	Contract Tracking No.  <b>5-02033</b>
--------------------------	---	---

<b>Department/Agency</b>	<b>Brief Contract Description</b>
Finance	Stokes County - Single Year Audit Contract

<b>Vendor Information</b>			
Name		Vendor Number	
Martin Starnes & Associates, CPAs, P.A.		5314	
Address			
730 13 <sup>th</sup> Avenue Drive SE			
City	State	Zip	Phone Number
Hickory	NC	28602	828-327-2727

<b>Source of Funding</b>	
<input checked="" type="checkbox"/> County Funds	<input type="checkbox"/> State Funds
<input type="checkbox"/> Federal Funds	<input type="checkbox"/> Other

<b>Budget Account Number</b>	
<b>Contract Term</b>	2025

Amount Not to Exceed : \$148,525.00

(Please designate amount of funds to be expended in this budget year and in succeeding budget years)

<b>Proposed contract service(s) can not be initiated or received prior to proper completion of contract routing procedure.</b>
--

Department Head Signature  Date 4-4-25  
 Remarks:

Reviewed by County Attorney See attached Date 4-4-25  
 Remarks:

Reviewed by County Manager  Date 4/4/25  
 Remarks:

Pre-Audited by Finance Director  Date 4-4-25  
 Remarks:

<b>To Be Completed by Finance</b>	
<b>Purchase Order #</b>	<b>Insurance Certification Expiration</b>
<b>Copy sent to Department</b>	<b>Copy sent to Vendor</b>

Date Received by Finance	<b>COUNTY OF STOKES</b> <b>CONTRACT ROUTING FORM</b> <b>TO BE COMPLETED BY DEPARTMENT</b> Please attach copy of contract	Contract Tracking No.
--------------------------	---	-----------------------

<b>Department/Agency</b>	<b>Brief Contract Description</b>
Finance	Stokes County TDA - Single Year Audit Contract

<b>Vendor Information</b>			
<b>Name</b>		<b>Vendor Number</b>	
Martin Starnes & Associates, CPAs, P.A.		5314	
<b>Address</b>			
730 13 <sup>th</sup> Avenue Drive SE			
<b>City</b>	<b>State</b>	<b>Zip</b>	<b>Phone Number</b>
Hickory	NC	28602	828-327-2727

<b>Source of Funding</b>	
<input checked="" type="checkbox"/> County Funds	<input type="checkbox"/> State Funds
<input type="checkbox"/> Federal Funds	<input type="checkbox"/> Other

<b>Budget Account Number</b>	
<b>Contract Term</b>	2025

Amount Not to Exceed : \$5,100.00

(Please designate amount of funds to be expended in this budget year and in succeeding budget years)

<b>Proposed contract service(s) can not be initiated or received prior to proper completion of contract routing procedure.</b>
--

Department Head Signature *Jimmy E. Keaton*  
 Remarks:

Date 4-4-25

Reviewed by County Attorney *See attached*  
 Remarks:

Date 4-4-25

Reviewed by County Manager *[Signature]*  
 Remarks:

Date 4/4/25

Pre-Audited by Finance Director *Jimmy E. Keaton*  
 Remarks:

Date 4-4-25

<b>To Be Completed by Finance</b>	
<b>Purchase Order #</b>	<b>Insurance Certification Expiration</b>
<b>Copy sent to Department</b>	<b>Copy sent to Vendor</b>



The	Governing Board
of	Board of Commissioners
	Primary Government Unit
	Stokes County, NC
and	Discretely Presented Component Unit (DPCU) (if applicable)
	Stokes County Tourism Development Authority

*Primary Government Unit, together with DPCU (if applicable), hereinafter referred to as Governmental Unit(s)*

and	Auditor Name
	Martin Starnes & Associates, CPAs, P.A.
	Auditor Address
	730 13th Avenue Drive SE, Hickory, NC 28602

*Hereinafter referred to as Auditor*

for	Fiscal Year Ending	Date Audit Will Be Submitted to LGC
	06/30/25	12/31/25

*Must be within six months of FYE*

hereby agree as follows:

1. The Auditor shall audit all statements and disclosures required by U.S. generally accepted auditing standards (GAAS) and additional required legal statements and disclosures of all funds and/or divisions of the! Governmental Unit(s). The non-major combining, and individual fund statements and schedules shall besubjected to the auditing procedures applied in the audit of the basic financial statements and an opinion shallbe rendered in relation to (as applicable) the governmental activities, the business- type activities, the aggregate!DPCUs, each major governmental and enterprise fund, and the aggregate remaining fund information (non-major government and enterprise funds, the internal service fund type, and the fiduciary fund types). The basic!financial statements shall include budgetary comparison information in a budgetary comparison statement,!rather than as RSI, for the General Fund and any annually budgeted Special Revenue funds.

2. At a minimum, the Auditor shall conduct the audit and render the report in accordance with GAAS. If the Governmental Unit expended \$100,000 or more in combined Federal and State financial assistance during the reporting period, the Auditor shall perform the audit in accordance with *Government Auditing Standards* (GAGAS). The Governmental Unit is subject to federal single audit requirements in accordance with Title 2 US Code of Federal Regulations Part 200 *Uniform Administration Requirements, Cost Principles, and Audit Requirements for Federal Awards*, Subpart F (*Uniform Guidance*) and the State Single Audit Implementation Act. Currently the threshold is \$750,000 for a federal single audit and \$500,000 for a State Single Audit. This audit and all associated audit documentation may be subject to review by Federal and State agencies in accordance with Federal and State laws, including the staffs of the Office of State Auditor (OSA) and the Local Government Commission (LGC). If the audit requires a federal single audit in accordance with the Uniform Guidance (§200.501) the Auditor and Governmental Unit(s) should discuss, in advance of the execution of this contract, the responsibility for submission of the audit and the accompanying data collection form to the Federal Audit Clearinghouse as required under the Uniform Guidance (§200.512) to ensure proper submission.

Effective for audits of fiscal years beginning on or after June 30, 2023, the LGC will allow auditors to consider whether a unit qualifies as a State low-risk auditee. Please refer to "Discussion of Single Audits in North Carolina" on the LGC's website for more information.

If the audit and Auditor communication are found in this review to be substandard, the results of the review may be forwarded to the North Carolina State Board of CPA Examiners (NC State Board).

3. If an entity is determined to be a component of another government as defined by the group audit standards, the entity's auditor shall make a good faith effort to comply in a timely manner with the requests of the group auditor in accordance with AU-6 §600.41 - §600.42.
4. This contract contemplates an unmodified opinion being rendered. If during the process of conducting the audit, the Auditor determines that it will not be possible to render an unmodified opinion on the financial statements of the unit, the Auditor shall contact the LGC Staff to discuss the circumstances leading to that conclusion as soon as is practical and before the final report is issued. The audit shall include such tests of the accounting records and such other auditing procedures as are considered by the Auditor to be necessary in the circumstances. Any limitations or restrictions in scope which would lead to a qualification should be fully explained in an attachment to this contract.
5. If this audit engagement is subject to the standards for audit as defined in *Government Auditing Standards*, 2018 revision, issued by the Comptroller General of the United States, then by accepting this engagement, the Auditor warrants that he/she has met the requirements for a peer review and continuing education as specified in *Government Auditing Standards*. The Auditor agrees to provide a copy of the most recent peer review report to the Governmental Unit(s) and the Secretary of the LGC prior to the execution of an audit contract. Subsequent submissions of the report are required only upon report expiration or upon auditor's receipt of an updated peer review report. If the audit firm received a peer review rating other than pass, the Auditor shall not contract with the Governmental Unit(s) without first contacting the Secretary of the LGC for a peer review analysis that may result in additional contractual requirements.

If the audit engagement is not subject to *Government Auditing Standards* or if financial statements are not prepared in accordance with U.S. generally accepted accounting principles (GAAP) and fail to include all disclosures required by GAAP, the Auditor shall provide an explanation as to why in an attachment to this contract or in an amendment.

6. It is agreed that time is of the essence in this contract. All audits are to be performed and the report of audit submitted to LGC Staff within six months of fiscal year end. If it becomes necessary to amend the audit fee or the date that the audit report will be submitted to the LGC, an amended contract along with a written explanation of the change shall be submitted to the Secretary of the LGC for approval.
7. It is agreed that GAAS include a review of the Governmental Unit's (Units') systems of internal control and accounting as same relate to accountability of funds and adherence to budget and law requirements applicable thereto; that the Auditor shall make a written report, which may or may not be a part of the written report of audit, to the Governing Board setting forth his/her findings, together with his recommendations for improvement. That written report shall include all matters defined as "significant deficiencies and material weaknesses" in AU-C 265 of the *AICPA Professional Standards (Clarified)*. The Auditor shall file a copy of that report with the Secretary of the LGC.

For GAAS or *Government Auditing Standards* audits, if an auditor issues an AU-C §260 report, commonly referred to as "Governance Letter," LGC staff does not require the report to be submitted unless the auditor cites significant findings or issues from the audit, as defined in AU-C §260.12 - .14. This would include issues such as difficulties encountered during the audit, significant or unusual transactions, uncorrected misstatements, matters that are difficult or contentious reviewed with those charged with governance, and other significant matters. If matters identified during the audit were required to be reported as described in AU-C §260.12-.14 and were communicated in a method other than an AU-C §260 letter, the written documentation must be submitted.



8. All local government and public authority contracts for audit or audit-related work require the approval of the Secretary of the LGC. This includes annual or special audits, agreed upon procedures related to internal controls, bookkeeping or other assistance necessary to prepare the Governmental Unit's records for audit, financial statement preparation, any finance-related investigations, or any other audit-related work in the State of North Carolina. Approval is also required for the Alternative Compliance Examination Engagement for auditing the Coronavirus State and Local Fiscal Recovery Funds expenditures as allowed by US Treasury. Approval is not required on audit contracts and invoices for system improvements and similar services of a non-auditing nature.
9. Invoices for services rendered under these contracts shall not be paid by the Governmental Unit(s) until the invoice has been approved by the Secretary of the LGC. This also includes any progress billings [G.S. 159-34 and 115C-447]. All invoices for audit work shall be submitted in PDF format to the Secretary of the LGC for approval. The invoice marked 'approved' with approval date shall be returned to the Auditor to present to the Governmental Unit(s) for payment. This paragraph is not applicable to contracts for audits of hospitals.
10. In consideration of the satisfactory performance of the provisions of this contract, the Governmental Unit(s) shall pay to the Auditor, upon approval by the Secretary of the LGC if required, the fee, which includes any costs the Auditor may incur from work paper or peer reviews or any other quality assurance program required by third parties (federal and state grantor and oversight agencies or other organizations) as required under the Federal and State Single Audit Acts. This does not include fees for any pre-issuance reviews that may be required by the NC Association of CPAs (NCACPA) Peer Review Committee or NC State Board of CPA Examiners (see Item 13).
11. If the Governmental Unit(s) has/have outstanding revenue bonds, the Auditor shall submit to LGC Staff, either in the notes to the audited financial statements or as a separate report, a calculation demonstrating compliance with the revenue bond rate covenant. Additionally, the Auditor shall submit to LGC Staff simultaneously with the Governmental Unit's (Units') audited financial statements any other bond compliance statements or additional reports required by the authorizing bond documents, unless otherwise specified in the bond documents.
12. After completing the audit, the Auditor shall submit to the Governing Board a written report of audit. This report shall include, but not be limited to, the following information: (a) Management's Discussion and Analysis, (b) the financial statements and notes of the Governmental Unit(s) and all of its component units prepared in accordance with GAAP, (c) supplementary information requested by the Governmental Unit(s) or required for full disclosure under the law, and (d) the Auditor's opinion on the material presented. The Auditor shall furnish the required number of copies of the report of audit to the Governing Board upon completion.
13. If the audit firm is required by the NC State Board, the NCACPA Peer Review Committee, or the Secretary of the LGC to have a pre-issuance review of its audit work, there shall be a statement in the engagement letter indicating the pre-issuance review requirement. There also shall be a statement that the Governmental Unit(s) shall not be billed for the pre-issuance review. The pre-issuance review shall be performed prior to the completed audit being submitted to LGC Staff. The pre-issuance review report shall accompany the audit report upon submission to LGC Staff.

14. The Auditor shall submit the report of audit in PDF format to LGC Staff. For audits of units other than hospitals, the audit report should be submitted when (or prior to) submitting the final invoice for services rendered. The report of audit, as filed with the Secretary of the LGC, becomes a matter of public record for inspection, review and copy in the offices of the LGC by any interested parties. Any subsequent revisions to these reports shall be sent to the Secretary of the LGC. These audited financial statements, excluding the Auditors' opinion, may be used in the preparation of official statements for debt offerings by municipal bond rating services to fulfill secondary market disclosure requirements of the Securities and Exchange Commission and for other lawful purposes of the Governmental Unit(s) without requiring consent of the Auditor. If the LGC Staff determines that corrections need to be made to the Governmental Unit's (Units') financial statements and/or the compliance section, those corrections shall be provided within three business days of notification unless another deadline is agreed to by LGC Staff.
15. Should circumstances disclosed by the audit call for a more detailed investigation by the Auditor than necessary under ordinary circumstances, the Auditor shall inform the Governing Board in writing of the need for such additional investigation and the additional compensation required therefore. Upon approval by the Secretary of the LGC, this contract may be modified or amended to include the increased time, compensation, or both as may be agreed upon by the Governing Board and the Auditor.
16. If an approved contract needs to be modified or amended for any reason, the change shall be made in writing and pre-audited if the change includes a change in audit fee (pre-audit requirement does not apply to hospitals). This amended contract shall be completed in full, including a written explanation of the change, signed and dated by all original parties to the contract. It shall then be submitted to the Secretary of the LGC for approval. No change to the audit contract shall be effective unless approved by the Secretary of the LGC.
17. A copy of the engagement letter, issued by the Auditor and signed by both the Auditor and the Governmental Unit(s), shall be attached to this contract, and except for fees, work, and terms not related to audit services, shall be incorporated by reference as if fully set forth herein as part of this contract. In case of conflict between the terms of the engagement letter and the terms of this contract, the terms of this contract shall take precedence. Engagement letter terms that conflict with the contract are deemed to be void unless the conflicting terms of this contract are specifically deleted in Item 30 of this contract. Engagement letters containing indemnification clauses shall not be accepted by LGC Staff.
18. Special provisions should be limited. Please list any special provisions in an attachment.
19. A separate contract should not be made for each division to be audited or report to be submitted. If a DPCU is subject to the audit requirements detailed in the Local Government Budget and Fiscal Control Act and a separate audit report is issued, a separate audit contract is required. If a separate report is not to be issued and the DPCU is included in the primary government audit, the DPCU shall be named along with the primary government on this audit contract. DPCU Board approval date, signatures from the DPCU Board chairman and finance officer also shall be included on this contract.
20. The contract shall be executed, pre-audited (pre-audit requirement does not apply to hospitals), and physically signed by all parties including Governmental Unit(s) and the Auditor, then submitted in PDF format to the Secretary of the LGC.
21. The contract is not valid until it is approved by the Secretary of the LGC. The staff of the LGC shall notify the Governmental Unit and Auditor of contract approval by email. The audit should not be started before the contract is approved.
22. Retention of Client Records: Auditors are subject to the NC State Board of CPA Examiners' Retention of Client Records Rule 21 NCAC 08N .0305 as it relates to the provision of audit and other attest services, as well as non-attest services. Clients and former clients should be familiar with the requirements of this rule prior to requesting the return of records.

23. This contract may be terminated at any time by mutual consent and agreement of the Governmental Unit(s) and the Auditor, provided that (a) the consent to terminate is in writing and signed by both parties, (b) the parties have agreed on the fee amount which shall be paid to the Auditor (if applicable), and (c) no termination shall be effective until approved in writing by the Secretary of the LGC.
24. The Governmental Unit's (Units') failure or forbearance to enforce, or waiver of, any right or an event of breach or default on one occasion or instance shall not constitute the waiver of such right, breach or default on any subsequent occasion or instance.
25. There are no other agreements between the parties hereto and no other agreements relative hereto that shall be enforceable unless entered into in accordance with the procedure set out herein and approved by the Secretary of the LGC.
26. E-Verify. Auditor shall comply with the requirements of NCGS Chapter 64 Article 2. Further, if Auditor utilizes any subcontractor(s), Auditor shall require such subcontractor(s) to comply with the requirements of NCGS Chapter 64, Article 2.
27. **Applicable to audits with fiscal year ends of June 30, 2020 and later.** For all non-attest services, the Auditor shall adhere to the independence rules of the AICPA Professional Code of Conduct and *Government Auditing Standards, 2018 Revision* (as applicable). Preparing financial statements in their entirety shall be deemed a "significant threat" requiring the Auditor to apply safeguards sufficient to reduce the threat to an acceptable level. If the Auditor cannot reduce the threats to an acceptable level, the Auditor cannot complete the audit. If the Auditor is able to reduce the threats to an acceptable level, the documentation of this determination, including the safeguards applied, must be included in the audit workpapers.
- All non-attest service(s) being performed by the Auditor that are necessary to perform the audit must be identified and included in this contract. The Governmental Unit shall designate an individual with the suitable skills, knowledge, and/or experience (SKE) necessary to oversee the services and accept responsibility for the results of the services performed. If the Auditor is able to identify an individual with the appropriate SKE, s/he must document and include in the audit workpapers how he/she reached that conclusion. If the Auditor determines that an individual with the appropriate SKE cannot be identified, the Auditor cannot perform both the non-attest service(s) and the audit. See "Fees for Audit Services" page of this contract to disclose the person identified as having the appropriate SKE for the Governmental Unit.
28. **Applicable to audits with fiscal year ends of June 30, 2021 and later.** The auditor shall present the audited financial statements including any compliance reports to the government unit's governing body or audit committee in an official meeting in open session as soon as the audited financial statements are available but not later than 45 days after the submission of the audit report to the Secretary. The auditor's presentation to the government unit's governing body or audit committee shall include:
- a) the description of each finding, including all material weaknesses and significant deficiencies, as found by the auditor, and any other issues related to the internal controls or fiscal health of the government unit as disclosed in the management letter, the Single Audit or Yellow Book reports, or any other communications from the auditor regarding internal controls as required by current auditing standards set by the Accounting Standards Board or its successor;
  - b) the status of the prior year audit findings;
  - c) the values of Financial Performance Indicators based on information presented in the audited financial statements; and
  - d) notification to the governing body that the governing body shall develop a "Response to the Auditor's Findings, Recommendations, and Fiscal Matters," if required under 20 NCAC 03 .0508.
29. Information based on the audited financial statements shall be submitted to the Secretary for the purpose of identifying Financial Performance Indicators and Financial Performance Indicators of Concern. See 20 NCAC 03 .0502(c)(6).

30. All of the above paragraphs are understood and shall apply to this contract, except the following numbered paragraphs shall be deleted (See Item 17 for clarification).

31. The process for submitting contracts, audit reports and invoices is subject to change. Auditors and units should use the submission process and instructions in effect at the time of submission. Refer to the N.C. Department of State Treasurer website at <https://www.nctreasurer.com/state-and-local-government-finance-division/local-government-commission/submitting-your-audit>

32. All communications regarding audit contract requests for modification or official approvals will be sent to the email addresses provided on the signature pages that follow.

33. Modifications to the language and terms contained in this contract form (LGC-205) are not allowed.

## FEES FOR AUDIT SERVICES

1. For all non-attest services, the Auditor shall adhere to the independence rules of the AICPA Professional Code of Conduct (as applicable) and *Government Auditing Standards, 2018 Revision*. Refer to Item 27 of this contract for specific requirements. The following information must be provided by the Auditor; contracts presented to the LGC without this information will not be approved.

Financial statements were prepared by: ☒ Auditor ☐ Governmental Unit ☐ Third Party

If applicable: Individual at Governmental Unit designated to have the suitable skills, knowledge, and/or experience (SKE) necessary to oversee the non-attest services and accept responsibility for the results of these services:

Name:

Title and Unit / Company:

Email Address:

Tammy Keaton

Finance Director, Stokes County

tkeaton@co.stokes.nc.us

OR Not Applicable ☐ (Identification of SKE Individual on the LGC-205 Contract is not applicable for GAAS-only audits or audits with FYEs prior to June 30, 2020.)

2. Fees may not be included in this contract for work performed on Annual Financial Information Reports (AFIRs), Form 990s, or other services not associated with audit fees and costs. Such fees may be included in the engagement letter but may not be included in this contract or in any invoices requiring approval of the LGC. See Items 8 and 13 for details on other allowable and excluded fees.

3. The audit fee information included in the table below for both the Primary Government Fees and the DPCU Fees (if applicable) should be reported as a specific dollar amount of audit fees for the year under this contract. If any language other than an amount is included here, the contract will be returned to the audit form for correction.

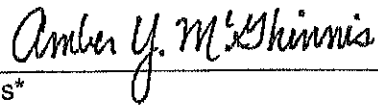
4. Prior to the submission of the completed audited financial report and applicable compliance reports subject to this contract, or to an amendment to this contract (if required) the Auditor may submit interim invoices for approval for services rendered under this contract to the Secretary of the LGC, not to exceed 75% of the billings for the unit's last annual audit that was submitted to the Secretary of the LGC. All invoices for services rendered in an audit engagement as defined in 20 NCAC .0503 shall be submitted to the Commission for approval before any payment is made. Payment before approval is a violation of law. (This paragraph not applicable to contracts and invoices associated with audits of hospitals).

<b>Primary Government Unit</b>	Stokes County, NC
Audit Fee (financial and compliance if applicable)	\$ 98,025 (includes single audit for up to 2 programs)
Fee per Major Program (if not included above)	\$ 4,250 per major program in excess of 2
<b>Additional Fees Not Included Above (if applicable):</b>	
Financial Statement Preparation (incl. notes and RSI)	\$ 16,500
All Other Non-Attest Services	\$
<b>TOTAL AMOUNT NOT TO EXCEED</b>	<b>\$ 148,525 (includes 10 major programs)</b>

<b>Discretely Presented Component Unit</b>	Stokes County Tourism Development Authority
Audit Fee (financial and compliance if applicable)	\$ 5,100
Fee per Major Program (if not included above)	\$
<b>Additional Fees Not Included Above (if applicable):</b>	
Financial Statement Preparation (incl. notes and RSI)	\$
All Other Non-Attest Services	\$
<b>TOTAL AMOUNT NOT TO EXCEED</b>	<b>\$ 5,100</b>

## SIGNATURE PAGE

## AUDIT FIRM

Audit Firm*	
Martin Starnes & Associates, CPAs, P.A.	
Authorized Firm Representative (typed or printed)* Amber Y. McGhinnis	Signature* 
Date* 03/13/25	Email Address* amcghinnis@msa.cpa

## GOVERNMENTAL UNIT

Governmental Unit*	
Stokes County, NC	
Date Governing Board Approved Audit Contract* (Enter date in box to right)	
Mayor/Chairperson (typed or printed)* Keith Wood, Chairman	Signature*
Date	Email Address* kwood@co.stokes.nc.us

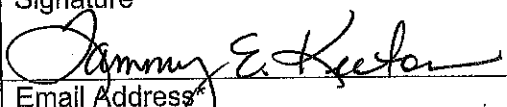
  

Chair of Audit Committee (typed or printed, or "NA") N/A	Signature
Date	Email Address

## GOVERNMENTAL UNIT – PRE-AUDIT CERTIFICATE

Required by G.S. 159-28(a1) or G.S. 115C-441(a1). Not applicable to hospital contracts.

*This instrument has been pre-audited in the manner required by The Local Government Budget and Fiscal Control Act or by the School Budget and Fiscal Control Act.*

Sum Obligated by This Transaction:	\$ 148,525 (includes 10 major programs)
Primary Governmental Unit Finance Officer* (typed or printed) Tammy Keaton, Finance Director	Signature* 
Date of Pre-Audit Certificate*	Email Address* tkeaton@co.stokes.nc.us

**SIGNATURE PAGE -- DPCU**  
(complete only if applicable)

**DISCRETELY PRESENTED COMPONENT UNIT**

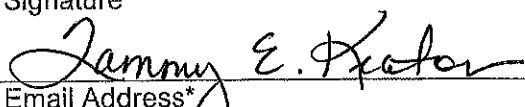
DPCU*	
Stokes County Tourism Development Authority	
Date DPCU Governing Board Approved Audit Contract* (Enter date in box to right)	
DPCU Chairperson (typed or printed)* Elizabeth O'Neal	Signature*
Date*	Email Address* eoneal626@outlook.com

Chair of Audit Committee (typed or printed, or "NA") N/A	Signature
Date	Email Address

**DPCU -- PRE-AUDIT CERTIFICATE**

Required by G.S. 159-28(a1) or G.S. 115C-441(a1). Not applicable to hospital contracts.

*This instrument has been pre-audited in the manner required by The Local Government Budget and Fiscal Control Act or by the School Budget and Fiscal Control Act.*

Sum Obligated by this Transaction:	\$ 5,100
DPCU Finance Officer (typed or printed)* Tammy Keaton, Finance Director	Signature* 
Date of Pre-Audit Certificate*	Email Address* tkeaton@co.stokes.nc.us

Remember to print this form, and obtain all  
required signatures prior to submission.



## Report on the Firm's System of Quality Control

To the Shareholders of Martin Starnes & Associates, CPAs, P.A. and the  
Peer Review Committee, Coastal Peer Review, Inc.

We have reviewed the system of quality control for the accounting and auditing practice of Martin Starnes & Associates, CPAs, P.A. (the firm) in effect for the year ended December 31, 2023. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at [www.aicpa.org/prsummary](http://www.aicpa.org/prsummary). The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

### Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

### Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review.

### Required Selections and Considerations

Engagements selected for review included engagements performed under Government Auditing Standards, including compliance audits under the Single Audit Act and an audit of an employee benefit plan.

As part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

### Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Martin Starnes & Associates, CPAs, P.A. in effect for the year ended December 31, 2023, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Martin Starnes & Associates, CPAs, P.A. has received a peer review rating of *pass*.

*Dean Dorton Allen Ford, PLLC*

Dean Dorton Allen Ford, PLLC

May 10, 2024





**Board of County Commissioners**

**April 14, 2025**

**6:00 PM**

**Item number: V.c.**

**Resolution of Support for Senate Bill 248**

Contact: Register of Deeds Brandon Hooker

**Summary:**

Register of Deeds Brandon Hooker is requesting that the Board of County Commissioners approve a resolution of support for North Carolina Senate Bill 248.

Attached for review is a memorandum of request from Register of Deeds Brandon Hooker and the language from NC Senate Bill 248. For consideration and approval, the Resolution of Support for Senate Bill 248 is attached as well.

**ATTACHMENTS:**

Description	Upload Date	Type
Resolution of Support for Senate Bill 248	4/11/2025	Cover Memo
Memorandum from Register of Deeds	4/11/2025	Cover Memo
NC Senate Bill 248 Language	4/11/2025	Cover Memo



## **RESOLUTION IN SUPPORT OF NORTH CAROLINA SENATE BILL 248**

**WHEREAS**, the North Carolina Association of Registers of Deeds (NCARD) has diligently advocated for legislation to improve access to vital records for all North Carolina citizens, including those who have been adopted; and

**WHEREAS**, Senate Bill 248 has been introduced to authorize North Carolina Registers of Deeds to issue birth records for adopted individuals, thereby expanding access to these records at the local level; and

**WHEREAS**, under current law, once adopted, the original birth certificate is returned to the state office, and all indexed information is removed from the county records. The adoptee cannot obtain a copy of their new birth certificate from the county of birth, and they must request their new birth certificate from the North Carolina Office of Vital Records (NCOVR) in Raleigh, often facing significant delays and administrative challenges; and

**WHEREAS**, Registers of Deeds across the state have implemented the North Carolina Database Application for Vital Events (NCDAVE) system, providing access to statewide birth and death records, except in the case of adopted individuals; and

**WHEREAS**, the passage of Senate Bill 248 would alleviate the burden on adopted individuals by allowing them to obtain their new birth certificate in a timely manner from their local Register of Deeds, ensuring access to vital records and improved customer service; and

**WHEREAS**, this legislative change would streamline government services, reduce wait times, and foster greater efficiency within the statewide vital records system; and

**WHEREAS**, the Stokes County Board of County Commissioners recognizes the importance of ensuring equitable access to vital records for all residents and supports the effort of the North Carolina Association of Registers of Deeds (NCARD) to advance this critical legislation.

**NOW, THEREFORE, BE IT RESOLVED** that the Stokes County Board of Commissioners hereby expresses its strong support for Senate Bill 248 and encourages its swift passage by the North Carolina General Assembly.

**BE IT FURTHER RESOLVED** that copies of this resolution be forwarded to members of the North Carolina General Assembly representing Stokes County, as well as North Carolina Association of Registers of Deeds.

Adopted the \_\_\_\_ of \_\_\_\_\_ by the Stokes County Board of Commissioners.

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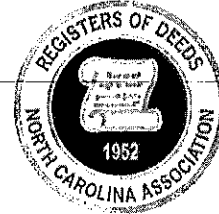
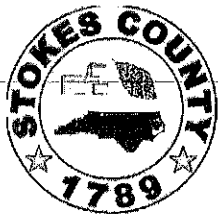
**Keith Wood - Chairman**

Attest:

[SEAL]

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**Amber N. Brown – Clerk to the Board**



**STOKES COUNTY**  
**Office of Brandon S. Hooker**  
**Register of Deeds**

PHONE: (336) 593-2414

[www.stokescorod.org](http://www.stokescorod.org)

FAX: (336) 593-9360

Post Office Box 67 • 1014 Main Street • Danbury, NC 27016

**MEMORANDUM**

**TO: STOKES COUNTY BOARD OF COMMISSIONERS**

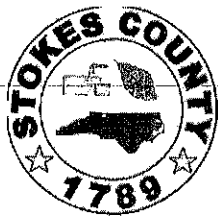
**FROM: BRANDON HOOKER, REGISTER OF DEEDS**

**DATE: 4/14/2025**

**RE: NC SENATE BILL 248 RESOLUTION OF SUPPORT**

Once someone is adopted in North Carolina, a new birth certificate is issued with the adopted parents listed. For years, the Registers of Deeds received the new birth certificate and could issue copies, but legislation was passed many years ago that sealed all records relating to adoptions. The new, adopted birth certificate was included in the legislative language, however the new certificate doesn't have confidential information on it. The North Carolina Office of Vital Records (NCOVR) physically took the adopted certificates out of the counties and now keep them in their office in Raleigh. Currently, North Carolina citizens who have been adopted may only obtain copies of their adopted birth certificate from NCOVR in Raleigh. This process causes significant delays (several weeks or months) with the adoptee requesting a copy and the fees are often considerably more than if the adoptee were able to obtain a copy from the Register of Deeds. Also, most adoptees do not know that they must obtain their copy directly from NCOVR and aren't prepared for the delays. This can affect the adoptees trying to obtain new driver's license, passports, etc.

For several years, the North Carolina Association of Registers of Deeds (NCARD) has advocated for legislation to allow the Registers of Deeds to be able to issue copies of the new adopted certificate, which has no confidential information on it. It is important to note that we have never asked for, nor do we want access to any other files relating to the adoption. NC Registers of Deeds have long felt that making adoptees jump through more hoops than anyone else to



# STOKES COUNTY

## Office of Brandon S. Hooker

### Register of Deeds

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obtain a copy of their birth certificate isn't fair. By having to do this, adoptees are essentially being punished for something they had no control over.

Senate Bill 248 is written and proposed to address these issues and to make the process much simpler and fairer for these citizens. Our Association, NCARD, has gotten behind this bill and many Registers have asked their Boards of County Commissioners for resolutions of support for its passage. Several County BOCC's have already passed similar resolutions. As I stated earlier, it has been a goal of our Association's for several years and we view this bill's passage as a major win for North Carolina adoptees. I earnestly ask for you to consider approving the attached resolution, as it will lend gravitas to our efforts to help our state's adoptees.

Thank you,

Brandon S. Hooker  
Register of Deeds  
Stokes County

GENERAL ASSEMBLY OF NORTH CAROLINA  
SESSION 2025

FILED SENATE  
Mar 6, 2025  
S.B. 248  
PRINCIPAL CLERK

S

D

SENATE BILL DRS45130-NJ-7

Short Title: Birth Certificates for Persons Adopted.

(Public)

Sponsors: Senators Johnson, Lazzara, and Daniel (Primary Sponsors).

Referred to:

A BILL TO BE ENTITLED  
AN ACT TO MAKE ACCESS TO NEW BIRTH CERTIFICATES FOR PERSONS ADOPTED  
SIMILAR TO PERSONS THAT ARE NOT ADOPTED.

The General Assembly of North Carolina enacts:

**SECTION 1.** G.S. 48-9-107 reads as rewritten:  
**"§ 48-9-107. New birth certificates.**

(a) Upon receipt of a report of the adoption of a minor from the Division, or the documents required by G.S. 48-9-102(g) from the clerk of superior court in the adoption of an adult, or a report of an adoption from another state, the State Registrar shall prepare a new birth certificate for the adoptee that shall contain the adoptee's full adoptive name, sex, state of birth, and date of birth; the full name of the adoptive father, if applicable; the full maiden name of the adoptive mother, if applicable; and any other pertinent information consistent with this section as may be determined by the State Registrar. The new certificate shall contain no reference to the adoption of the adoptee and shall not refer to the adoptive parents in any way other than as the adoptee's parents.

(b) In an adoption by a stepparent, the State Registrar shall prepare a new birth certificate pursuant to subsection (a) of this section except:

- (1) The adoptive parent and the parent whose relation with the adoptee remains unchanged shall be listed as the adoptee's mother and father on the new birth certificate; and
- (2) The city and county of birth of the adoptee shall be the same on the new birth certificate as on the original certificate.

The names of the adoptee's parents shall not be changed as provided in subdivision (1) of this subsection if the petitioner, the petitioner's spouse, the adoptee if age 12 or older, and any living parent whose parental rights are terminated by the adoption jointly file a request that the parents' names not be changed with the court prior to the entry of the adoption decree. The Division shall send a copy of this request with its report to the State Registrar or other appropriate official in the adoption of a minor stepchild, and the clerk of superior court shall send a copy with the documents required by G.S. 48-9-102(g) in the adoption of an adult stepchild.

(c) The State Registrar shall seal the original certificate of birth and all records in the possession of that office pertaining to the adoption. These records shall not be unsealed except as provided in this Article. The State Registrar ~~shall and county registers of deeds may~~ provide certified typed copies or abstracts of the new certificate of birth of an adoptee prepared pursuant to subsection (a) of this section to the adoptee, the adoptee's children, the adoptive parents, and the adoptee's spouse, brothers, and sisters. For purposes of this subsection, "parent", "brother",



\* D R S 4 5 1 3 0 - N J - 7 \*

1 and "sister" shall mean the adoptee's adoptive parent, brother, or sister and shall not mean a  
2 former parent, brother, or sister.

3 (d) At the time of preparing the new birth certificate pursuant to subsection (a) of this  
4 section, the State Registrar shall notify the register of deeds or appropriate official in the health  
5 department in the county of the adoptee's birth to remove the adoptee's birth certificate from the  
6 records and forward it to the State Registrar for retention under seal with the original certificate  
7 of birth in the State Registrar's office. The register of deeds shall also delete all index entries for  
8 that birth certificate. The State Registrar shall ~~not~~ issue copies of new birth certificates for  
9 adoptees to registers of ~~deeds~~. Only the deeds in the county of the adoptee's birth. This copy shall  
10 replace the adoptee's original birth certificate. Upon request, the State Registrar shall may issue  
11 certified copies of such records, and these copies shall be prepared as prescribed in subsection  
12 (c) of this section.

13 (e) The State Registrar may by rule prescribe requirements for reports of adoptions from  
14 other states."

15 **SECTION 2.** This act becomes effective October 1, 2025, and is intended to apply  
16 to new birth certificates of persons adopted before, on, or after that date.



**Board of County Commissioners**  
**April 14, 2025**  
**6:00 PM**

**Item number: V.d.**

**Appointment of Clerk to the Board**

Contact: Jeff Sanborn, County Manager

**Summary:**

Per North Carolina General Statute, the Board of Commissioners must appoint the Clerk to the Board. Please see the attached memo for more details.

**ATTACHMENTS:**

Description	Upload Date	Type
Memo for Appointment Request	4/11/2025	Cover Memo

# COUNTY OF STOKES

**Jeff Sanborn**

County Manager

[jsanborn@co.stokes.nc.us](mailto:jsanborn@co.stokes.nc.us)

(336) 593-2407



**Amber Brown**

Assistant County Manager

Clerk to the Board

[anbrown@co.stokes.nc.us](mailto:anbrown@co.stokes.nc.us)

(336) 593-2448

## ADMINISTRATION

Post Office Box 20 • 1014 Main Street • Danbury, NC 27016 • [www.co.stokes.nc.us](http://www.co.stokes.nc.us)

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Date: April 11, 2025

To: Stokes County Board of Commissioners

From: Stokes County Manager's Office

Re: Appointment of Clerk to the Board of Commissioners

Members of the Board,

Per NCGS G.S. 153A-111 "The board of commissioners shall appoint or designate a clerk to the board".

Within the past year, the Board gave hiring authority to the County Manager over the interview process and selection of the newly created Clerk to the Board and Assistant to the County Manager's Office position. After months of going through this process, the manager's office has selected a qualified candidate for the position and made an offer, which was accepted. Olivia Jessup has been chosen to fill this role and will start on Wednesday, April 16<sup>th</sup>, 2025. The statutorily designated 'Clerk to the Board' position requires the Board to officially appoint the individual who will serve in this role. We are eager to bring Olivia onto the team and request appointment of her to the Clerk to the Board position.

Thank you for your consideration and support of this request.

Respectfully,

Amber N. Brown

Stokes County Assistant County Manager

Clerk to the Board





**Board of County Commissioners**  
**April 14, 2025**  
**6:00 PM**

**Item number: VI.a.**

**Text Amendment Request for Stokes County Zoning Ordinance**

Contact: Eric Nance, Planning and Zoning Director

**Summary:**

The first planning item for consideration is a text amendment request for the Stokes County Zoning Ordinance. All relevant information to the item is attached to the agenda. Planning and Zoning Director Eric Nance will present the item at the meeting.

**ATTACHMENTS:**

Description	Upload Date	Type
Planning Item 1 - Text Amendment to Zoning Ordinance	4/11/2025	Cover Memo



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## **ITEM 1**

### **TEXT AMENDMENT**

The Stokes County Planning Department is requesting a text amendment to the current Stokes County Zoning Ordinance to include **(nuclear)** as a definition under **(Electrical power generation)** section **91.2, M1-CZ (Light Manufacturing Conditional Zoning)**. This request will add clarity to the definitions under **(Electrical Power generation)** under section **91.2** and prepare Stokes County and its Citizens for future improvements to our power infrastructure as noted in chapter 7, 1.0 in our Stokes County Long Range Plan.

#### **Sample Motion 1 – (Is Consistent)**

I \_\_\_\_\_ make a motion to approve Stokes County Planning Department Request for a text amendment to the Stokes County ordinance to include **(nuclear)** as a definition under **(Electrical power generation)** section **91.2, M1-CZ (Light Manufacturing Conditional Zoning)**. This request is reasonable and of public interest because it adds clarity to the permitted uses of **(Electrical power generation)** in the **M1-Conditional Zoning District** and is consistent with the Stokes County Long Range Plan chapter 7, 1.0 **(Prioritize infrastructure investments that maximize and improve existing infrastructure, targeting planned growth areas)**.

\*\*\*\*\*

#### **Sample Motion 2– (Not Consistent)**

I \_\_\_\_\_ make a motion to disapprove the text amendment to include **(nuclear)** as a definition under **(Electrical power generation)** section **91.2, M1-CZ (Light Manufacturing Conditional Zoning)** submitted by The Stokes County Planning Department. This request is not reasonable and in the public interest and is not consistent with the Stokes County 2035 plan pertaining to land use.

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**Board of County Commissioners**  
**April 14, 2025**  
**6:00 PM**

**Item number: VI.b.**

**Solar Farm Rezoning Request**

Contact: Eric Nance, Planning and Zoning Director

**Summary:**

The second planning item for review and consideration is a rezoning request for a solar farm. All relevant information to the item is attached to the agenda. Planning and Zoning Director Eric Nance will present the item at the meeting.

**ATTACHMENTS:**

Description	Upload Date	Type
Solar Farm Rezoning Request Packet	4/11/2025	Cover Memo



## **ITEM 1**

### **TEXT AMENDMENT**

The Stokes County Planning Department is requesting a text amendment to the current Stokes County Zoning Ordinance to include **(nuclear)** as a definition under **(Electrical power generation)** section **91.2, M1-CZ (Light Manufacturing Conditional Zoning)**. This request will add clarity to the definitions under **(Electrical Power generation)** under section **91.2** and prepare Stokes County and its Citizens for future improvements to our power infrastructure as noted in chapter 7, 1.0 in our Stokes County Long Range Plan.

#### Sample Motion 1 – (Is Consistent)

I \_\_\_\_\_ make a motion to approve Stokes County Planning Department Request for a text amendment to the Stokes County ordinance to include **(nuclear)** as a definition under **(Electrical power generation)** section **91.2, M1-CZ (Light Manufacturing Conditional Zoning)**. This request is reasonable and of public interest because it adds clarity to the permitted uses of **(Electrical power generation)** in the **M1-Conditional Zoning District and is consistent with the Stokes County Long Range Plan chapter 7, 1.0 (Prioritize infrastructure investments that maximize and improve existing infrastructure, targeting planned growth areas)**.

\*\*\*\*\*

#### Sample Motion 2– (Not Consistent)

I \_\_\_\_\_ make a motion to disapprove the text amendment to include **(nuclear)** as a definition under **(Electrical power generation)** section **91.2, M1-CZ (Light Manufacturing Conditional Zoning)** submitted by The Stokes County Planning Department. This request is not reasonable and in the public interest and is not consistent with the Stokes County 2035 plan pertaining to land use.

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**ITEM 2**  
**REZONING REQUEST**

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**By: Duke Energy Carolinas, LLC, DFC Stokes, LLC and DFC Stokes 2, LLC**  
**RA and M1 to M1-CZ**  
**Case# 24-1163**

**REQUEST:** This request is by applicant **Duke Energy Carolinas, LLC, DFC Stokes, LLC and DFC Stokes 2, LLC** to rezone approximately **667 +/- acres** from **Residential Agricultural (RA)** and **Light Manufacturing (M1)** to **Light Manufacturing Conditional Zoning (M1-CZ)** at **US 311 and Tuttle Rd and Oldtown Rd**, listed as Stokes County Parcels (**6973734188, 6973767124, 6964918321, 6982812546**). This request is to build a large-scale solar farm.

\*\*\*\*\*

**SITE INFORMATION:**

**REZONING PARCEL SIZE:** Approximately **667 +/- acres**

**PROPOSED DISTRICT:** Light Manufacturing – Conditional Zoning (**M1-CZ**)

**FLOOD HAZARD AREA:** Located adjacent to flood zone

**WATERSHED DISTRICT:** N/A

**TOWNSHIP:** Sauratown

**SURROUNDING LAND USE:** Surrounding land use consists of low-density residential neighborhoods with limited access to water and sewer utilities and reserved lands / conservation areas. The reserved lands / conservation area is comprised of very low-density development that includes many of the rural areas in Stokes County. This zone includes areas with very limited or no water and sewer infrastructure. Some areas within this zone could ultimately transition into the preserved lands / conservation area transect zone by expanding public lands and preserving highly sensitive natural resources.

\*\*\*\*\*

**ISSUES TO CONSIDER:**

- Potential tax base increase due to expansion of Commercial Property.
- Land use, as it pertains to the Stokes County 2035 Long Range Plan.
- Is this proposal reasonable and in the best interest of the citizens of Stokes County?
- How will this proposal affect the natural environment and Agri-Tourism of Stokes County?
- The effect this proposal will have on neighboring Stokes County residents.
- Will the additional power this facility generates directly benefit Stokes County residents?

\*\*\*\*\*

## STAFF COMMENTS:

**Duke Energy Carolinas, LLC, DFC Stokes, LLC and DFC Stokes 2, LLC** is requesting rezoning of four parcels of 667 +/- acres from RA (Residential Agricultural) and M1 (Light Manufacturing) to M1-CZ (Light Manufacturing-Conditional Zoning) for the construction of a 667 +/- acre large-scale solar farm consisting of 263,648 fixed tilt Canadian Solar brand modules. Duke Energy has stated that this facility will provide 130 MW (Megawatt) of renewable energy each year, which is enough emission-free energy to power approximately 22,700 homes. and will provide 46 MW (Megawatt) of energy storage. Duke Energy has stated that this facility would create 300 new construction jobs, increase tax revenue for Stokes County, generate economic benefits to local businesses during construction and help improve overall reliability of the electric grid. The site-plan shows the facility with panels from the Tuttle Rd and Hwy 311 area with power conversion stations with inverters, transmission lines and entrances from Tuttle Rd. The site-plan also depicts the Oldtown Rd side of the project consisting of panels and conversion stations with inverters including the Oldtown Rd West entrance. There will be a substation with access from Middleton Loop with a switching station, a 100 KV solar generation substation and an AC coupled 46 MW(Megawatt) battery storage facility. The proposed facility would have a minimum 50' vegetated buffer area as well as two row and three row planted buffers around the perimeter as depicted in the Landscape Buffer Plan. The applicant is allowing for an agricultural aspect with this plan, providing an area for grazing farm animals. An email notice has been received from Scott Jones of NCDOT and included in your packets for your review stating that the applicant is in the process of fulfilling NCDOT requirements for all entrances. The applicants have gone out of their way to inform and answer any questions from property owners and citizens of Stokes County as well as any requests or questions from planning staff, and have fulfilled all requirements for submittal to Stokes County for this rezoning petition. This proposal does provide a potential tax base increase due to expansion of commercial property, however the Stokes County Planning Department does not support this proposal because it is not in line with or support the land use policy established in the Stokes County 2035 Long Range Plan.

\*\*\*\*\*

## PUBLIC INFORMATION MEETING:

The Public Meeting for this proposal was held on October 29th, 2024, from 4 pm until 7pm Pine Hall Community Center located at 3853 US-311 Pine Hall NC. Duke Energy invited nearly 1,000 property owners to the proposed Oldtown Solar Center open house. Invitations were extended to neighbors as well as residents of Walnut Cove and were sent via USPS First Class Mail postmarked October 11, 2024. Additional invitations were extended to the Walnut Tree neighborhood as a courtesy and were sent via USPS First Class Mail postmarked October 11, 2024. In addition to the in-person open house, all were invited to a web-based meeting scheduled for Wednesday, October 30, at noon. There were no registrants for the web meeting. The in-person open house offered stations covering the project proposal, project need, benefits, technology – solar and energy storage, general site plan, real estate report and environmental commitments. Participants were able to discuss their questions with subject matter specialists at each station. Handouts of materials shared during the meeting were available for participants and they will be available at the Oldtown Solar Center website: [Oldtown Solar Center with Energy Storage - Duke Energy](#). Prior to the open house and web meeting, we surveyed potential participants about what they wanted to learn during the information sessions. We received four responses with questions about the type of cattle onsite, elevation/visibility of the site, Duke Energy continued ownership and decommissioning. Three of the four responders indicated a high understanding of the need for the project, ranking 8-10 (10 being the highest understanding) and one ranked their understanding at four. Additionally, we offered a post open house survey to participants and received five responses. Results are attached with responder names and addresses redacted for privacy. As part of our communications, we offered a toll-free phone number and email address. We have only received one phone call from a landowner interested in leasing land for a solar site and no emails. On March 4<sup>th</sup>, Duke Energy held another public meeting at Pine Hall Community Center to discuss and answer any questions that the public may have. Thirteen people attended the meeting with very limited opposition and over was overall positive according to Duke Energy Representative Jimmy Flythe.

\*\*\*\*\*

## STATEMENT OF LAND USE

The Stokes County 2035 Comprehensive Plan identifies portions of the county through the Land Use Transect methodology, which shows transition zones between rural areas and more urbanized areas of the county. The proposed rezoning is best described as being in the transect zone identified as **(low-density residential neighborhoods)** with limited access to water and sewer utilities and **(reserved lands / conservation areas)**. The reserved lands / conservation area is comprised of very low-density development that includes many of the rural areas in Stokes County. This zone includes areas with very limited or no water and sewer infrastructure.

Some areas within this zone could ultimately transition into the **(preserved lands / conservation area transect zone)** by expanding public lands and preserving highly sensitive natural resources.

\*\*\*\*\*

**STATEMENT OF CONSISTENCY AND  
REASONABLENESS**

I have included example Statements of **Consistency** and **Reasonableness** supporting the request and opposing the request for your review. The Board must determine if the rezoning petition meets the requirements of the Stokes County 2035 Comprehensive Plan as to its consistency with the current development patterns and to the appropriateness of the request regarding the guide. **Please make all motions for approval or disapproval referencing the petitions of consistency or non-consistency with the Stokes County 2035 Comprehensive Plan.**

\*\*\*\*\*

**Statements of Consistency and Reasonableness  
Sample Motions**

**Sample Motion 1 – (Is Consistent)**

I \_\_\_\_\_ make a motion to approve rezoning request #24-1163 submitted by **Duke Energy Carolinas, LLC, DFC Stokes, LLC and DFC Stokes 2, LLC** to rezone 667 +/- acres from RA (Residential Agricultural) zoning district and M1 (Light Manufacturing Zoning District) to M1-CZ (Light Manufacturing Conditional Zoning) for a large-scale solar farm. This request is reasonable and of public interest because of the potential tax base increase of commercial property and is consistent with the Stokes County 2035 plan.

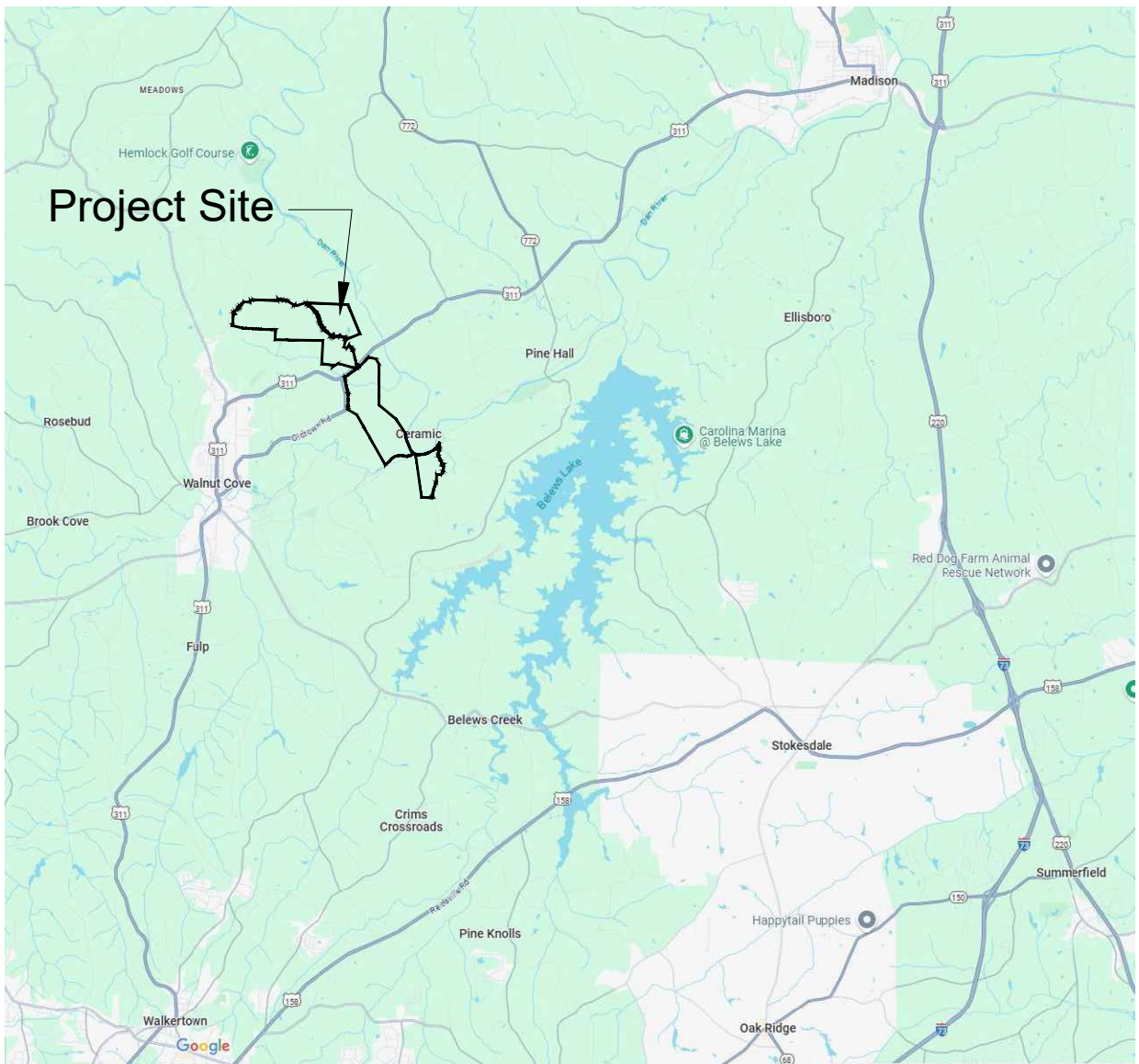
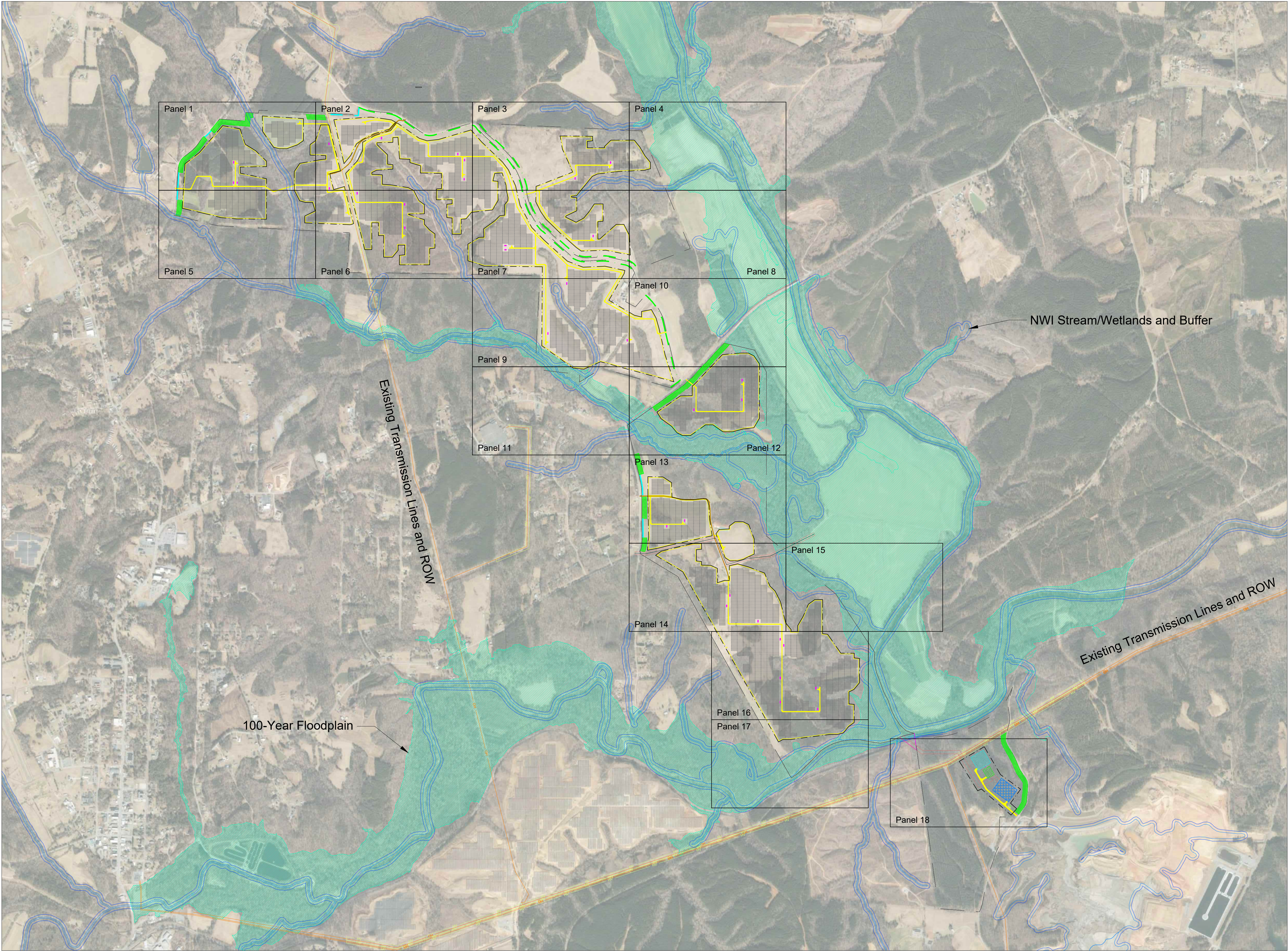
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**Sample Motion 2– (Not Consistent)**

I \_\_\_\_\_ make a motion to disapprove rezoning request #24-1163 submitted by **Duke Energy Carolinas, LLC, DFC Stokes, LLC and DFC Stokes 2, LLC** to rezone 667 +/- acres from RA (Residential Agricultural) zoning district and M1 (Light Manufacturing Zoning District) to M1-CZ (Light Manufacturing Conditional Zoning) for a large-scale solar farm. This request is not reasonable and in the public interest of Stokes County Citizens because it uses valuable Agri-tourism resources, takes away from the natural beauty of Stokes County and is not consistent with the Stokes County 2035 plan pertaining to land use.



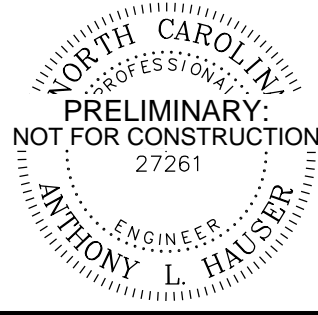
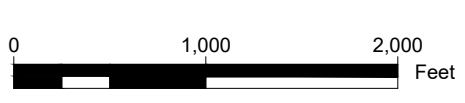
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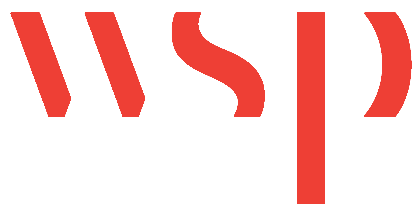


Not To Scale

Overall Site Plan

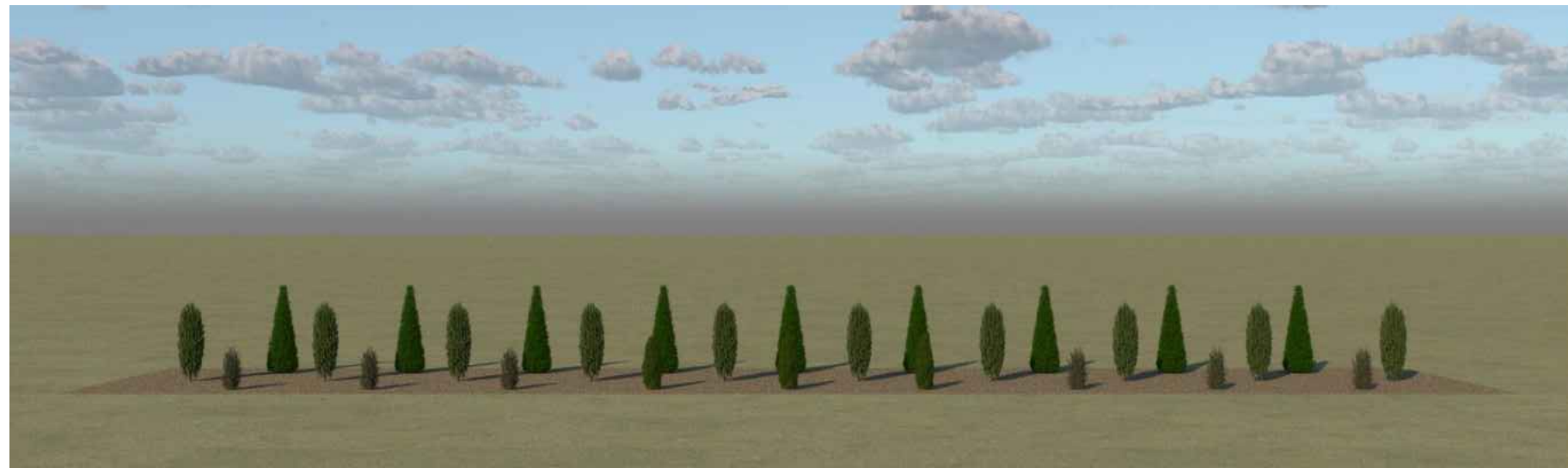
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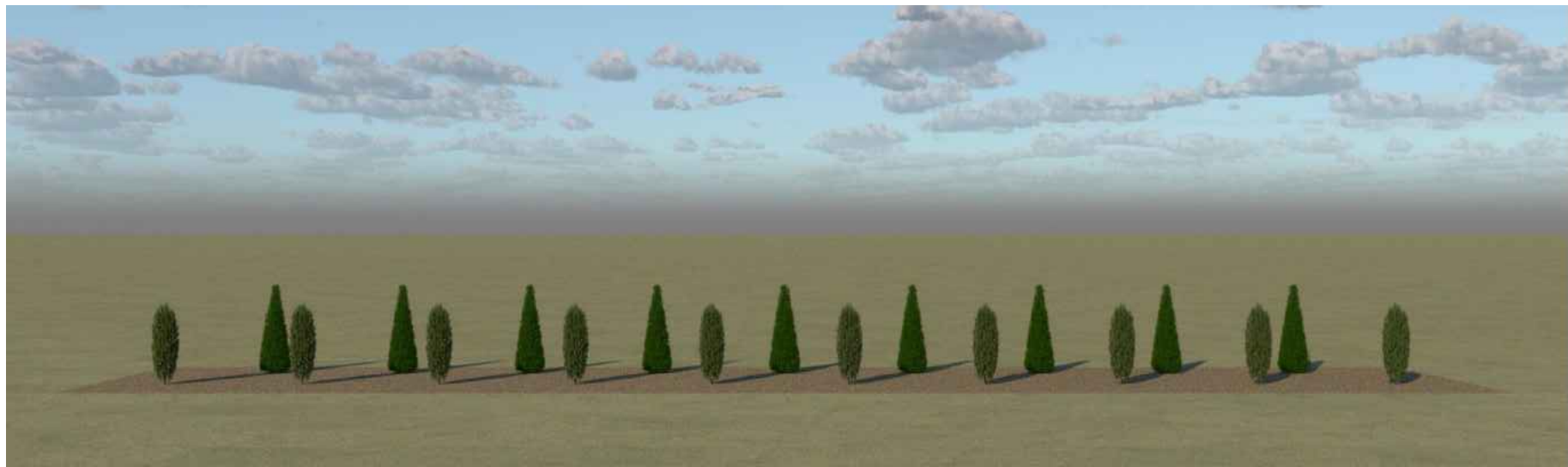
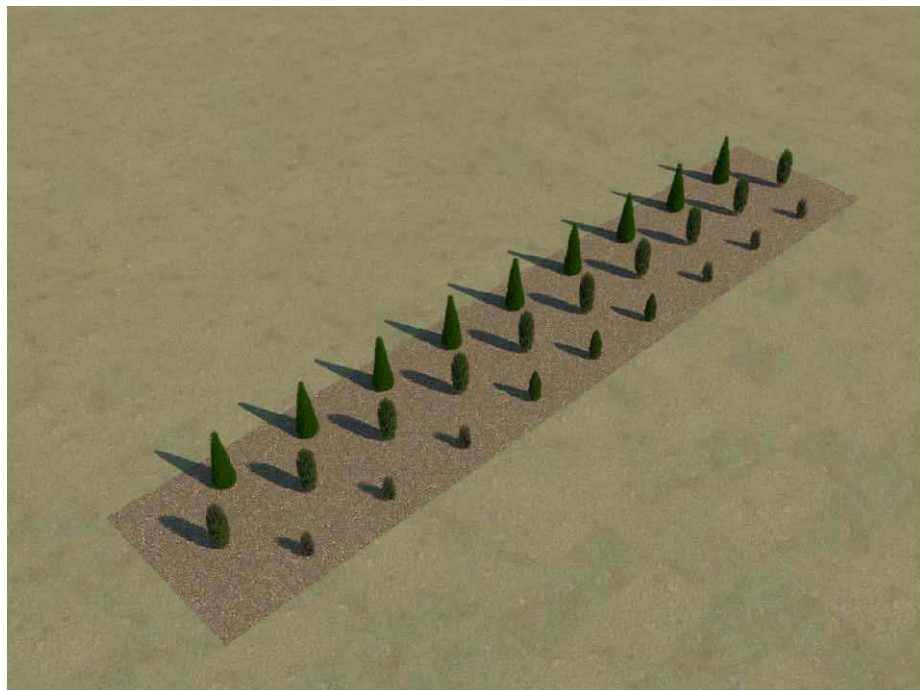
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CONSULTANT		TITLE	
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		REV.	0
		FIGURE NO.	LS-1
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PREPARED		BDR	
REVIEWED		GH	
APPROVED		GH	



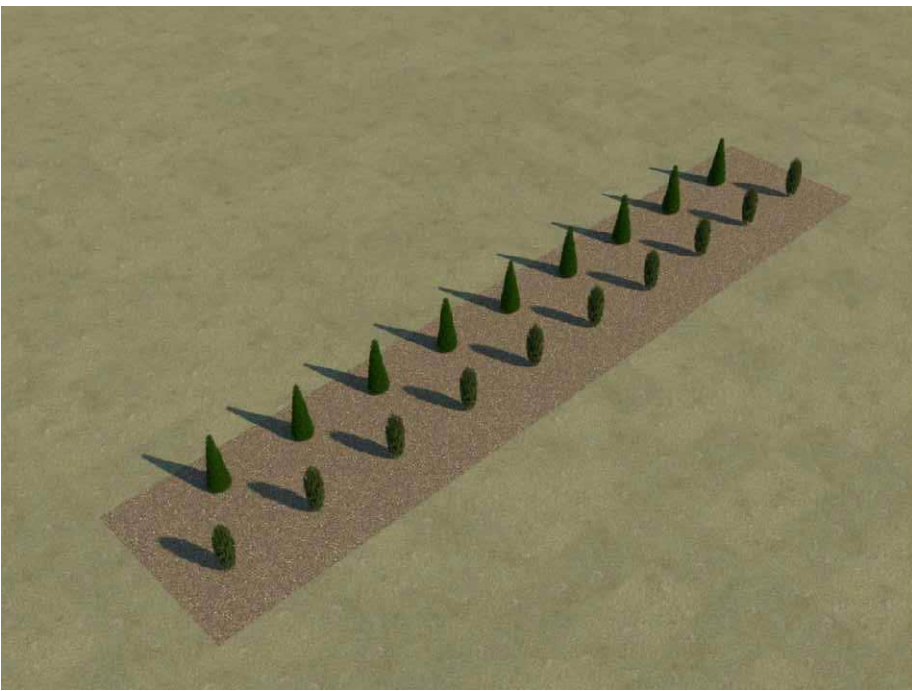
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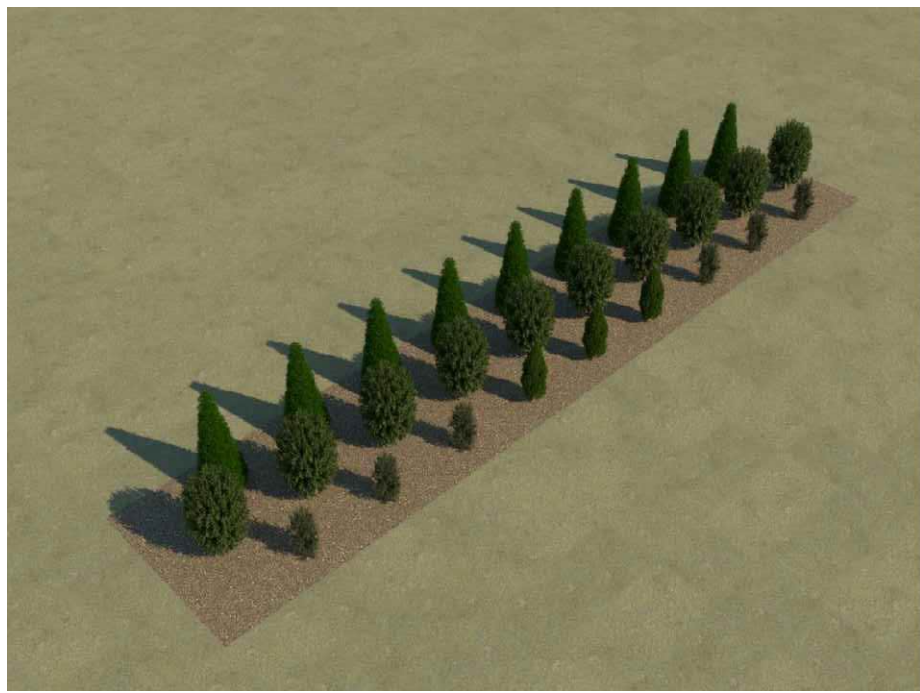
Conceptual Three-Row View - 2 Years



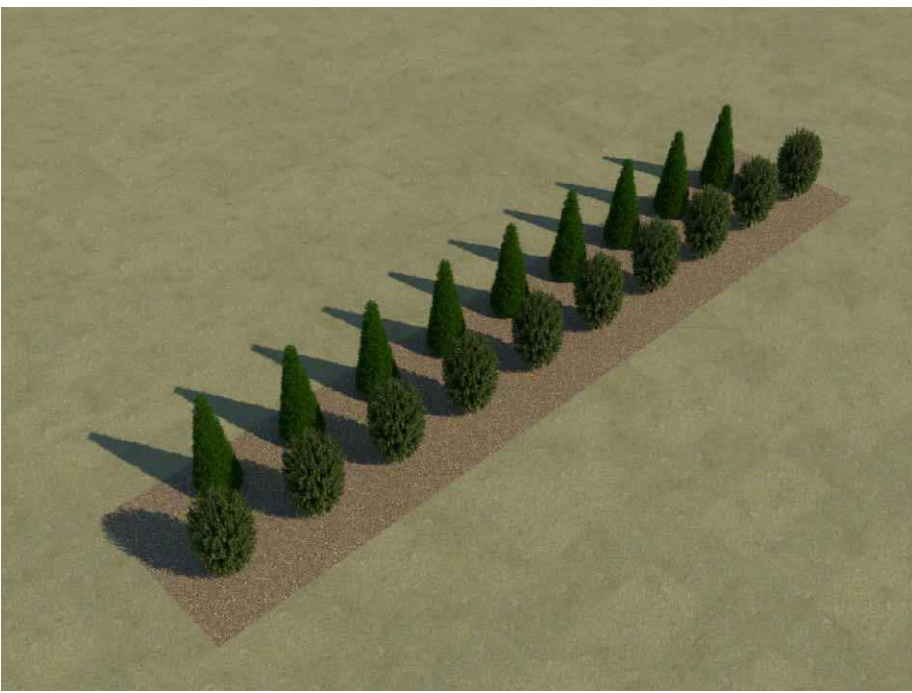
Conceptual Two-Row View - 2 Years



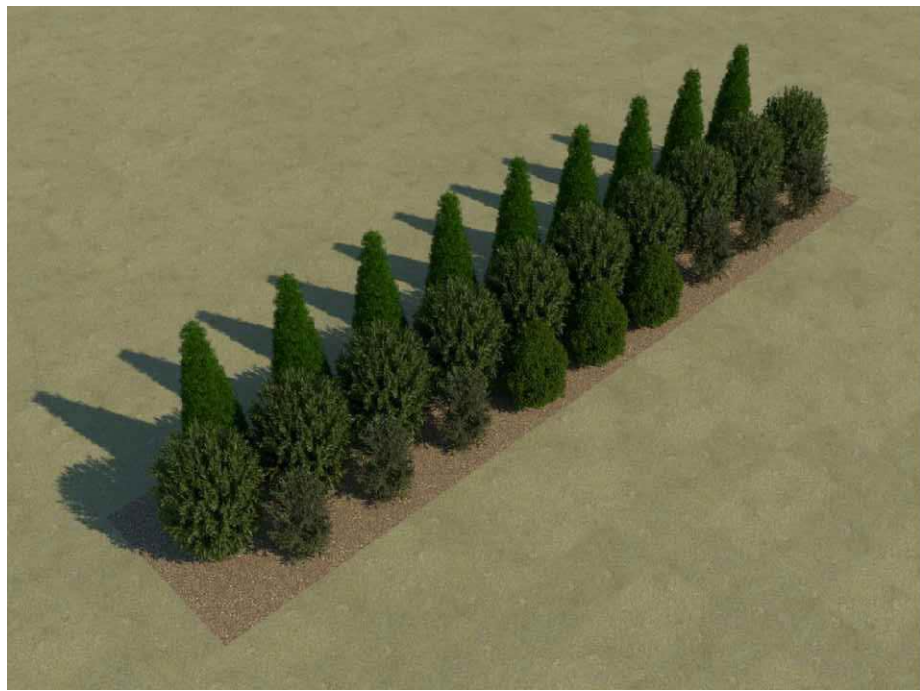
Conceptual Three-Row View - 5 Years



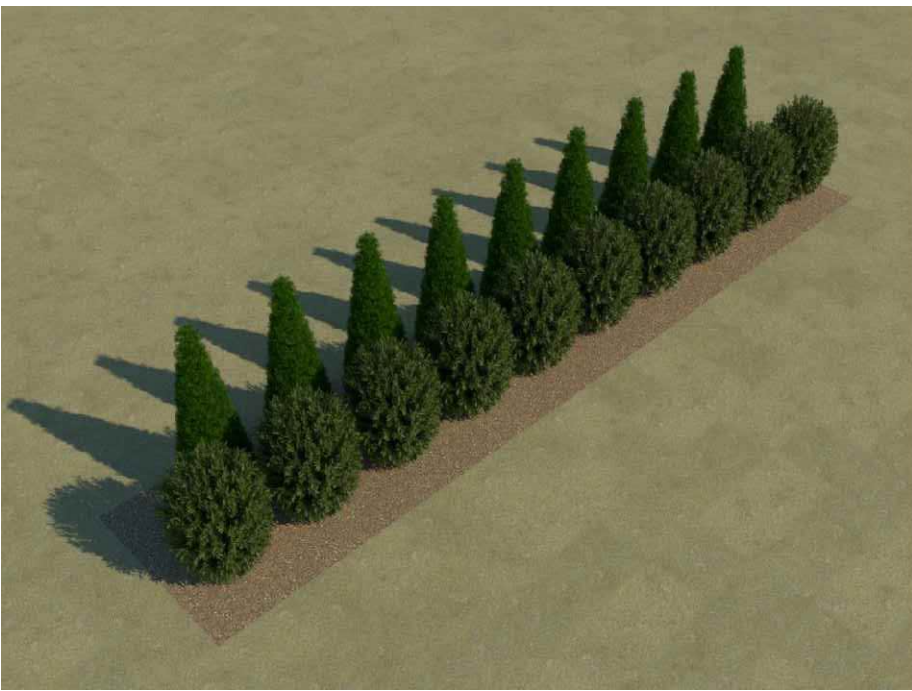
Conceptual Two-Row View - 5 Years



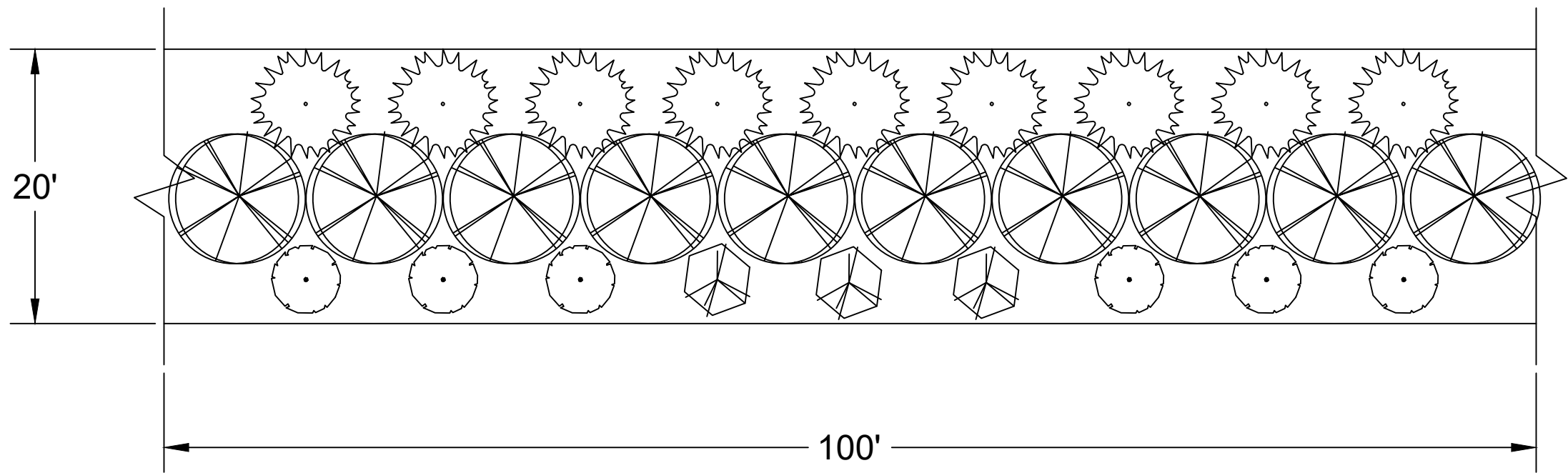
Conceptual Three-Row View - Maturity



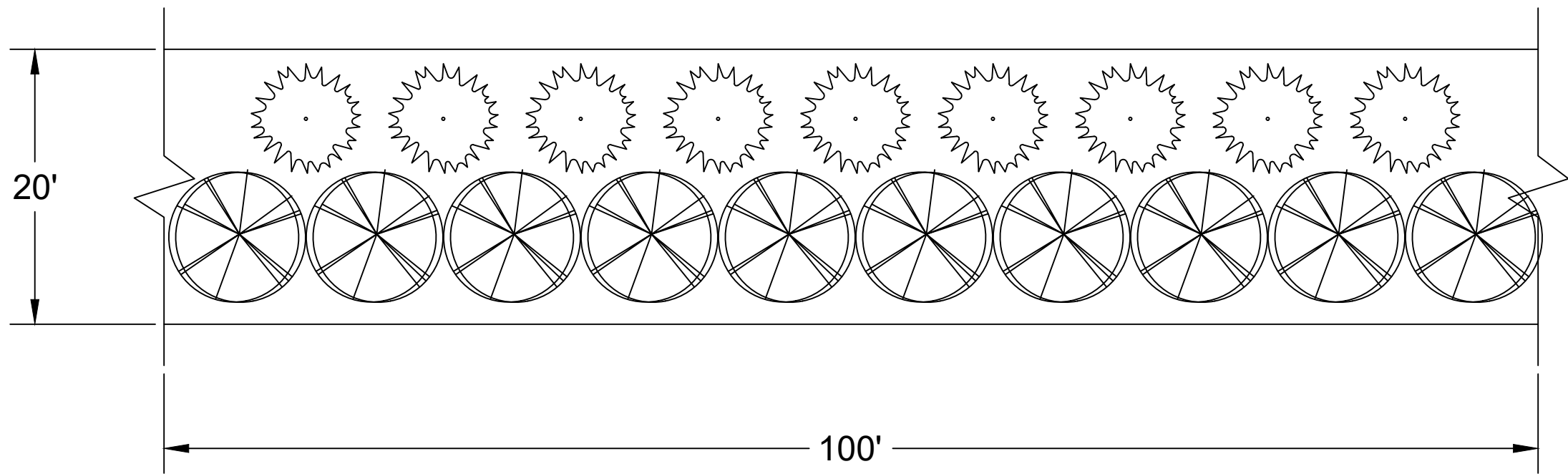
Conceptual Two-Row View - Maturity



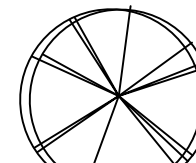

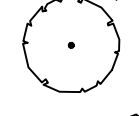

Typical Three-Row Planted Buffer Plan



Typical Two-Row Planted Buffer Plan

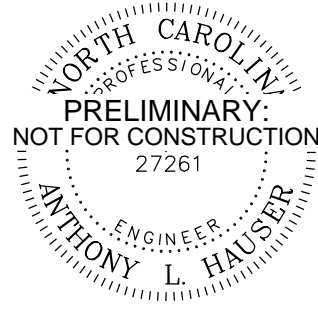


Plant Schedule

Plant Type	Size	Typical Spacing
 Carolina Cherry Laurel Prunus caroliniana	5 Gal.	10' O.C.
 Green Giant Arborvitae Thuja 'Green Giant'	5 Gal.	10' O.C.
 Wax Myrtle Myrica cerifera	5 Gal.	10' O.C.
 Yaupon Holly Ilex vomitoria	5 Gal.	10' O.C.

Landscape Plan Notes

1. The solar panels shall be reasonably screened from view from road rights-of-way and adjacent residential properties by either natural vegetation or planted evergreen vegetation.
2. Natural vegetation screening shall be no less than 50 feet in width.
3. Planted screening shall be a minimum of 20 feet in width and have a minimum of two rows of evergreen plants in a staggered configuration.
4. Where visible from adjacent residences, the planted screening shall have a minimum of three rows of evergreen plants in a staggered configuration.
5. Natural screening areas in the locations shown are to be maintained or enhanced as required to provide adequate screening. All natural screening areas will be evaluated for visual screening after clearing and grading. If additional screening is required, evergreen shrubs will be planted as needed.



CLIENT

Duke Energy Regulated Renewables

CONSULTANT



YYYY-MM-DD	12/13/2024
DESIGNED	BDR
PREPARED	BDR
REVIEWED	GH
APPROVED	GH

PROJECT

Oldtown Solar Site

TITLE

Zoning Landscape Plan

PROJECT NO.  
US-EI-27559\_1\_1.3880

REV.  
0

FIGURE NO.  
LS-2

NOT FOR CONSTRUCTION

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Detail Site Plan - Panel 1

NOT FOR CONSTRUCTION

LEGEND:	
	THREE-ROW BUFFER
	TWO-ROW BUFFER
	EXISTING VEGETATED BUFFER
	INTERNAL ROADWAY

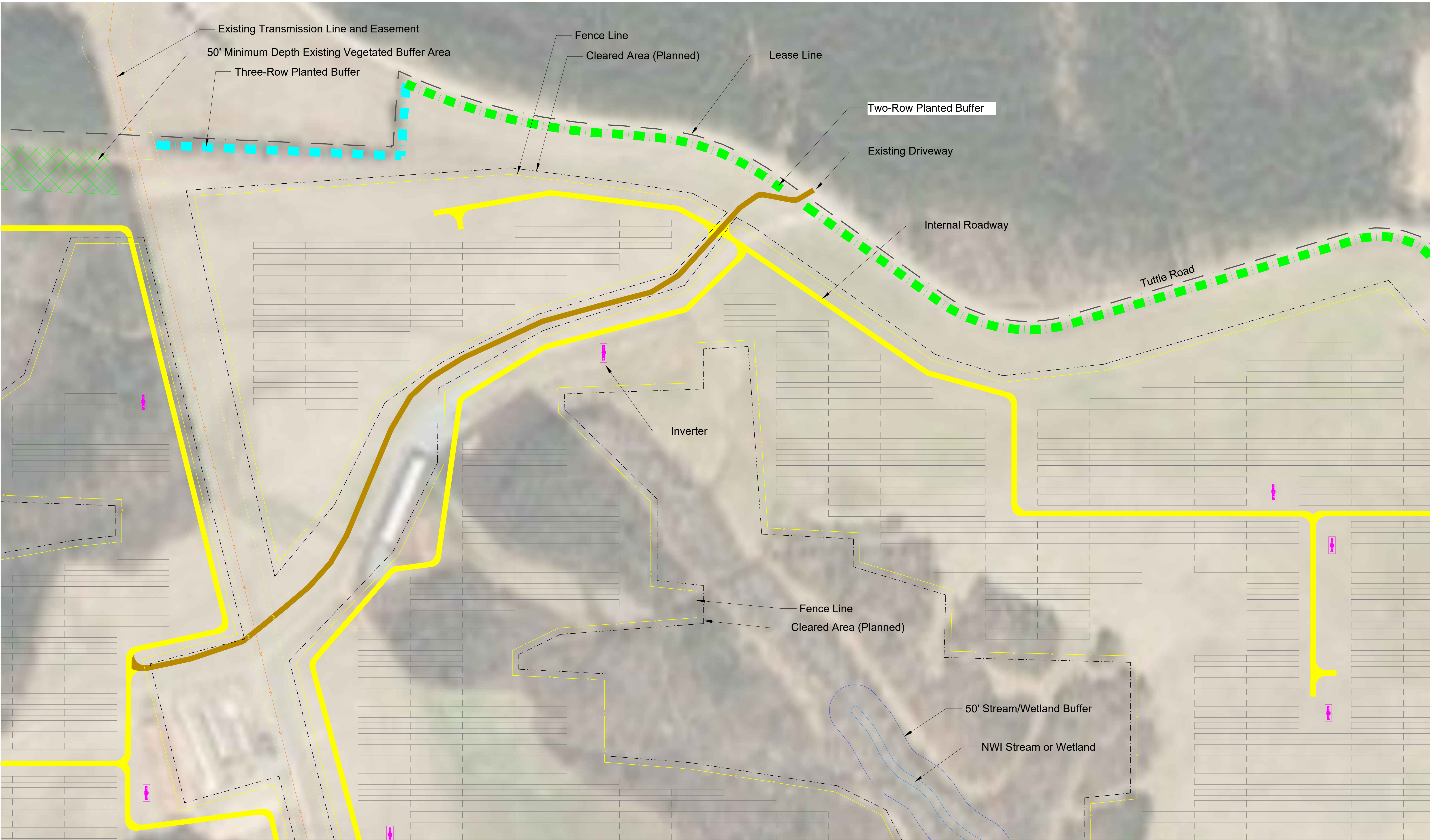


CLIENT			PROJECT	
Duke Energy Regulated Renewables			Oldtown Solar Site	
CONSULTANT			TITLE	
wsp			Zoning Landscape Plan	
YYYY-MM-DD			PROJECT NO.	
DESIGNED			US-EI-27559_1_1.3880	
PREPARED			REV.	
REVIEWED			0	
APPROVED			FIGURE NO.	
			LS-3	

IF THIS MEASUREMENT DOES NOT MATCH WHAT IS SHOWN, THE SHEET SIZE HAS BEEN MODIFIED FROM ARCH D



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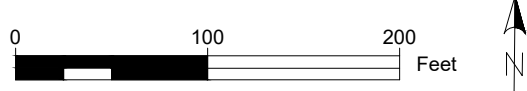


Detail Site Plan - Panel 2

NOT FOR CONSTRUCTION

LEGEND:

	THREE-ROW BUFFER
	TWO-ROW BUFFER
	EXISTING VEGETATED BUFFER
	INTERNAL ROADWAY



CLIENT Duke Energy Regulated Renewables			PROJECT Oldtown Solar Site	
CONSULTANT	YYYY-MM-DD	12/13/2024	TITLE Zoning Landscape Plan	
	DESIGNED	BDR	PROJECT NO. US-EI-27559_1_1.3880	
	PREPARED	BDR		
	REVIEWED	GH		
	APPROVED	GH		
			REV. 0	FIGURE NO. LS-4

IF THIS MEASUREMENT DOES NOT MATCH WHAT IS SHOWN, THE SHEET SIZE HAS BEEN MODIFIED FROM ARCH D







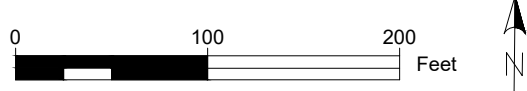
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Detail Site Plan - Panel 3

NOT FOR CONSTRUCTION

LEGEND:	
	THREE-ROW BUFFER
	TWO-ROW BUFFER
	EXISTING VEGETATED BUFFER
	INTERNAL ROADWAY



CLIENT			PROJECT		
Duke Energy Regulated Renewables			Oldtown Solar Site		
CONSULTANT			TITLE		
			Zoning Landscape Plan		
			PROJECT NO.		
			US-EI-27559_1_1.3880		
			REV.		
			0		
			FIGURE NO.		
			LS-5		

IF THIS MEASUREMENT DOES NOT MATCH WHAT IS SHOWN, THE SHEET SIZE HAS BEEN MODIFIED FROM ARCH D



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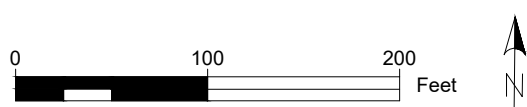


Detail Site Plan - Panel 4

NOT FOR CONSTRUCTION

LEGEND:

- THREE-ROW BUFFER
- TWO-ROW BUFFER
- EXISTING VEGETATED BUFFER
- INTERNAL ROADWAY



CLIENT  
Duke Energy Regulated Renewables

CONSULTANT		YYYY-MM-DD	12/13/2024
		DESIGNED	BDR
		PREPARED	BDR
		REVIEWED	GH
		APPROVED	GH



PROJECT  
Oldtown Solar Site

TITLE  
Zoning Landscape Plan

PROJECT NO.  
US-EI-27559\_1\_1.3880

REV.  
0

FIGURE NO.  
LS-6

IF THIS MEASUREMENT DOES NOT MATCH WHAT IS SHOWN, THE SHEET SIZE HAS BEEN MODIFIED FROM ARCH D







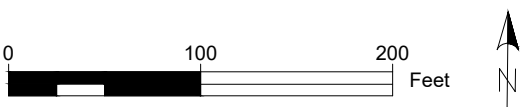


Detail Site Plan - Panel 5

NOT FOR CONSTRUCTION

LEGEND:

-  THREE-RROW BUFFER
-  TWO-RROW BUFFER
-  EXISTING VEGETATED BUFFER
-  INTERNAL ROADWAY



CLIENT			PROJECT		
Duke Energy Regulated Renewables			Oldtown Solar Site		
CONSULTANT			TITLE		
			Zoning Landscape Plan		
			PROJECT NO.		
			US-EI-27559_1_1.3880		
			REV.		
			0		
			FIGURE NO.		
			LS-7		



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Detail Site Plan - Panel 6

NOT FOR CONSTRUCTION

LEGEND:

	THREE-ROW BUFFER
	TWO-ROW BUFFER
	EXISTING VEGETATED BUFFER
	INTERNAL ROADWAY



CLIENT		PROJECT	
Duke Energy Regulated Renewables		Oldtown Solar Site	
CONSULTANT		TITLE	
		Zoning Landscape Plan	
		PROJECT NO.	US-EI-27559_1_1.3880
		REV.	0
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YYYY-MM-DD		12/13/2024	
DESIGNED		BDR	
PREPARED		BDR	
REVIEWED		GH	
APPROVED		GH	

IF THIS MEASUREMENT DOES NOT MATCH WHAT IS SHOWN, THE SHEET SIZE HAS BEEN MODIFIED FROM ARCH D







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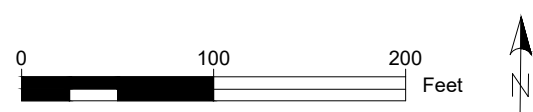


## Detail Site Plan - Panel 8

NOT FOR CONSTRUCTION

### LEGEND:

- THREE-ROW BUFFER
- TWO-ROW BUFFER
- EXISTING VEGETATED BUFFER
- INTERNAL ROADWAY



CLIENT		PROJECT	
Duke Energy Regulated Renewables		Oldtown Solar Site	
CONSULTANT		TITLE	
		Zoning Landscape Plan	
		PROJECT NO.	US-EI-27559_1_1.3880
		REV.	0
		FIGURE NO.	LS-10
YYYY-MM-DD		12/13/2024	
DESIGNED		BDR	
PREPARED		BDR	
REVIEWED		GH	
APPROVED		GH	

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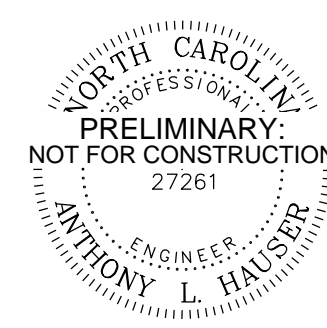


Detail Site Plan - Panel 9

NOT FOR CONSTRUCTION

LEGEND:

	THREE-ROW BUFFER
	TWO-ROW BUFFER
	EXISTING VEGETATED BUFFER
	INTERNAL ROADWAY



CLIENT			PROJECT	
Duke Energy Regulated Renewables			Oldtown Solar Site	
CONSULTANT			TITLE	
			Zoning Landscape Plan	
			PROJECT NO.	REV.
			US-EI-27559_1_1.3880	0
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			PREPARED	BDR
			REVIEWED	GH
			APPROVED	GH
YYYY-MM-DD			12/13/2024	

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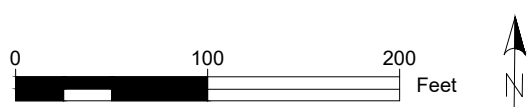


Detail Site Plan - Panel 10

NOT FOR CONSTRUCTION

LEGEND:

	THREE-ROW BUFFER
	TWO-ROW BUFFER
	EXISTING VEGETATED BUFFER
	INTERNAL ROADWAY



CLIENT			PROJECT	
Duke Energy Regulated Renewables			Oldtown Solar Site	
CONSULTANT			TITLE	
			Zoning Landscape Plan	
			PROJECT NO.	REV.
			US-EI-27559_1_1.3880	0
			FIGURE NO.	LS-12
			DESIGNED	BDR
			PREPARED	BDR
			REVIEWED	GH
			APPROVED	GH
			DATE	12/13/2024

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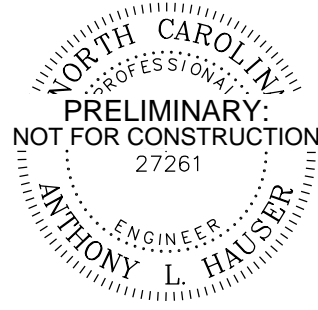
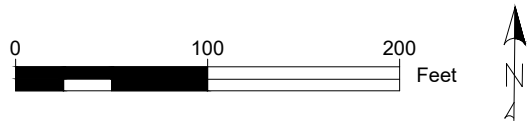


Detail Site Plan - Panel 11

NOT FOR CONSTRUCTION

LEGEND:

	THREE-ROW BUFFER
	TWO-ROW BUFFER
	EXISTING VEGETATED BUFFER
	INTERNAL ROADWAY



CLIENT			PROJECT		
Duke Energy Regulated Renewables			Oldtown Solar Site		
CONSULTANT			TITLE		
			Zoning Landscape Plan		
			PROJECT NO.		
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			12/13/2024		
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			BDR		
			REVIEWED		
			GH		
			APPROVED		
			GH		

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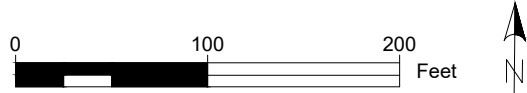


Detail Site Plan - Panel 13

NOT FOR CONSTRUCTION

LEGEND:

	THREE-ROW BUFFER
	TWO-ROW BUFFER
	EXISTING VEGETATED BUFFER
	INTERNAL ROADWAY



CLIENT		PROJECT	
Duke Energy Regulated Renewables		Oldtown Solar Site	
CONSULTANT		TITLE	
		Zoning Landscape Plan	
YYYY-MM-DD	12/13/2024	PROJECT NO.	US-EI-27559_1_1.3880
DESIGNED	BDR	REV.	0
PREPARED	BDR	FIGURE NO.	LS-15
REVIEWED	GH		
APPROVED	GH		

IF THIS MEASUREMENT DOES NOT MATCH WHAT IS SHOWN, THE SHEET SIZE HAS BEEN MODIFIED FROM ARCH D







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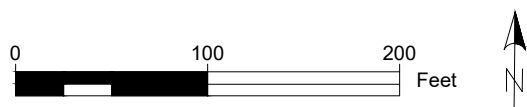


Detail Site Plan - Panel 15

NOT FOR CONSTRUCTION

LEGEND:

	THREE-ROW BUFFER
	TWO-ROW BUFFER
	EXISTING VEGETATED BUFFER
	INTERNAL ROADWAY



CLIENT			PROJECT		
Duke Energy Regulated Renewables			Oldtown Solar Site		
CONSULTANT			TITLE		
			Zoning Landscape Plan		
			PROJECT NO. US-EI-27559_1_1.3880		
			REV. 0		
			FIGURE NO. LS-17		
YYYY-MM-DD			12/13/2024		
DESIGNED			BDR		
PREPARED			BDR		
REVIEWED			GH		
APPROVED			GH		

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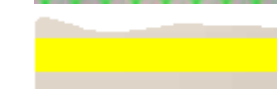
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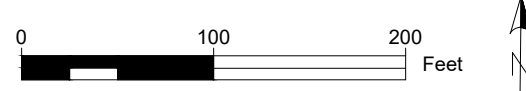


## Detail Site Plan - Panel 16

**NOT FOR CONSTRUCTION**

### LEGEND:

	THREE-ROW BUFFER
	TWO-ROW BUFFER
	EXISTING VEGETATED BUFFER
	INTERNAL ROADWAY



### CLIENT

Duke Energy Regulated Renewables

### CONSULTANT



YYYY-MM-DD	12/13/2024
DESIGNED	BDR
PREPARED	BDR
REVIEWED	GH
APPROVED	GH

### PROJECT

Oldtown Solar Site

### TITLE

Zoning Landscape Plan

PROJECT NO.  
US-EI-27559\_1\_1.3880

REV.  
0

FIGURE NO.  
LS-18

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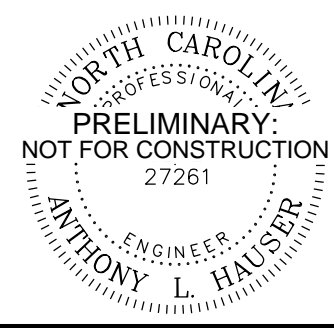
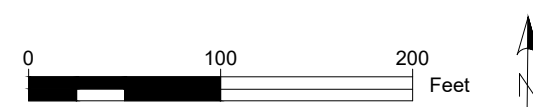


Detail Site Plan - Panel 17

NOT FOR CONSTRUCTION

LEGEND:

- THREE-ROW BUFFER
- TWO-ROW BUFFER
- EXISTING VEGETATED BUFFER
- INTERNAL ROADWAY



CLIENT		PROJECT	
Duke Energy Regulated Renewables		Oldtown Solar Site	
CONSULTANT		TITLE	
		Zoning Landscape Plan	
		PROJECT NO.	US-EI-27559_1_1.3880
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YYYY-MM-DD		12/13/2024	
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PREPARED		BDR	
REVIEWED		GH	
APPROVED		GH	

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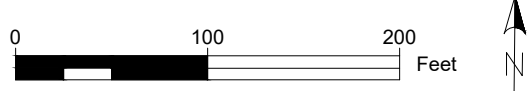



Detail Site Plan - Panel 18

NOT FOR CONSTRUCTION

LEGEND:

	THREE-ROW BUFFER
	TWO-ROW BUFFER
	EXISTING VEGETATED BUFFER
	INTERNAL ROADWAY



CLIENT Duke Energy Regulated Renewables			PROJECT Oldtown Solar Site		
CONSULTANT 			TITLE Zoning Landscape Plan		
YYYY-MM-DD	12/13/2024	PROJECT NO. US-EI-27559_1_1.3880			
DESIGNED	BDR	REV. 0			
PREPARED	BDR	FIGURE NO. LS-20			
REVIEWED	GH				
APPROVED	GH				

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EXISTING SITE CONDITIONS



1-YEAR GROWTH



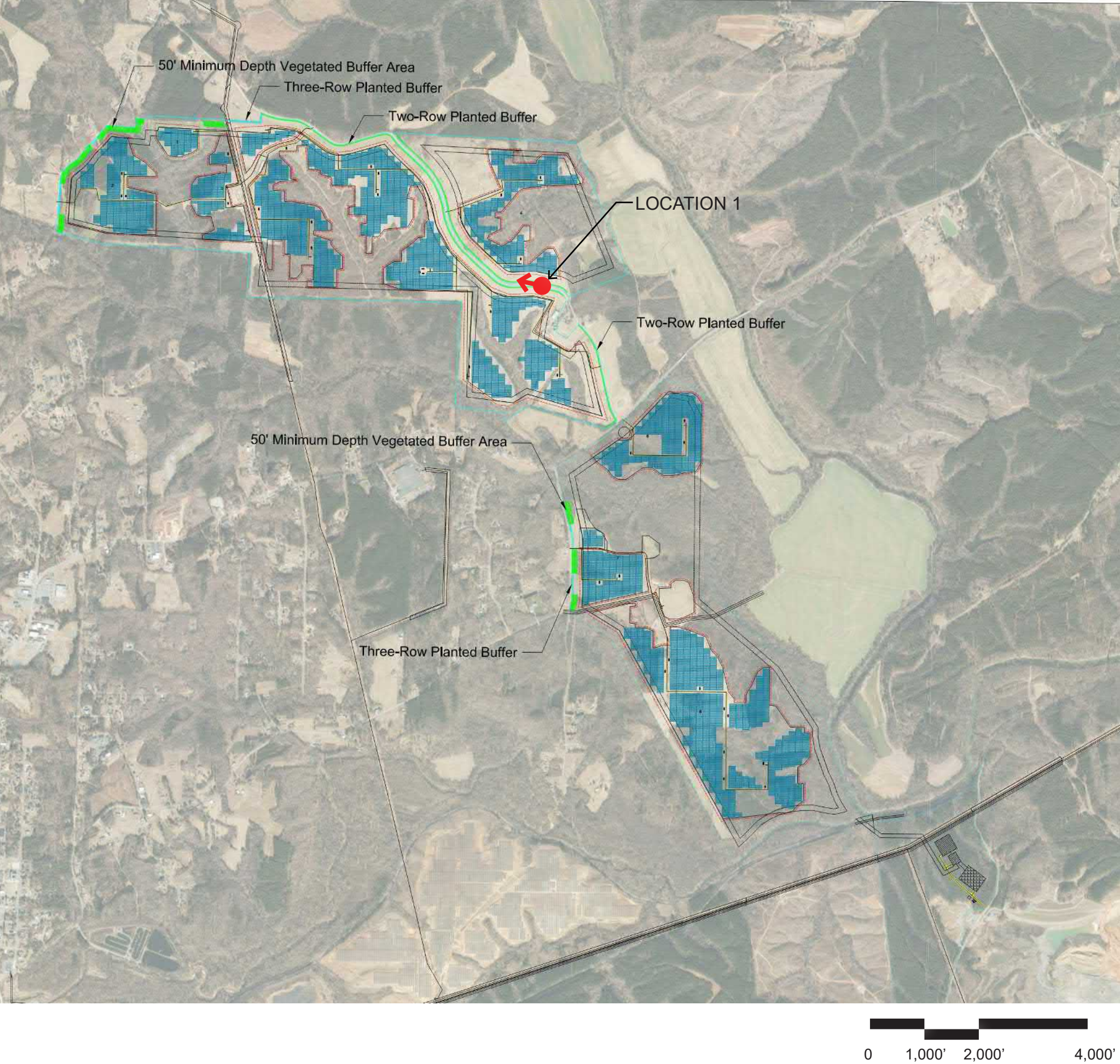
3-YEAR GROWTH



5-YEAR GROWTH



LOCATION MAP



- NOTES:
- 1. LANDSCAPE MATERIAL SHALL BE LOCATED AND MAINTAINED SO AS NOT TO INTERFERE WITH UTILITIES, STREET LIGHTING, TRAFFIC CONTROL DEVICES, OR SIGHT TRIANGLES.
  - 2. GROUND COVER SHALL BE PLANTED IN ALL AREAS OF THE LANDSCAPE BUFFER THAT IS NOT MULCHED.
  - 3. LANDSCAPE BUFFER DESIGN, LAYOUT, AND MATERIALS ARE BASED ON THE ZONING LANDSCAPE PLAN CREATED BY WSP FOR DUKE ENERGY REGULATED RENEWABLES, DATING NOVEMEBER 1, 2024.
  - 4. PROPOSED PLANT MATERIAL MAY BE SUBSTITUTED WITH APPROVAL FROM THE PROJECT LANDSCAPE ARCHITECT BASED ON AVAILABILITY DURING THE TIME OF INSTALLATION. ALL SUBSTITUTED PLANT MATERIAL SHALL HAVE SIMILAR CHARACTERISTICS TO THE ORIGINALLY SPECIFIED MATERIALS AND SIZE.
  - 5. THE PURPOSE OF THIS ILLUSTRATION IS TO DEPICT AN ESTIMATE OF THE OPAQUENESS, LAYERING, AND SIZE OF PROPOSED VEGETATION AT 1 YEAR, 3 YEARS, AND 5 YEARS GROWTH FROM TIME OF PLANTING.
  - 6. EXISTING VEGETATION WITHIN BUFFER EXTENTS THAT MEET MINIMUM PLANTING STANDARDS TO BE PRESERVED FOR BUFFER CREDIT (LOCATIONS AND PLANT TYPE MAY VARY).



EXISTING SITE CONDITIONS



1-YEAR GROWTH



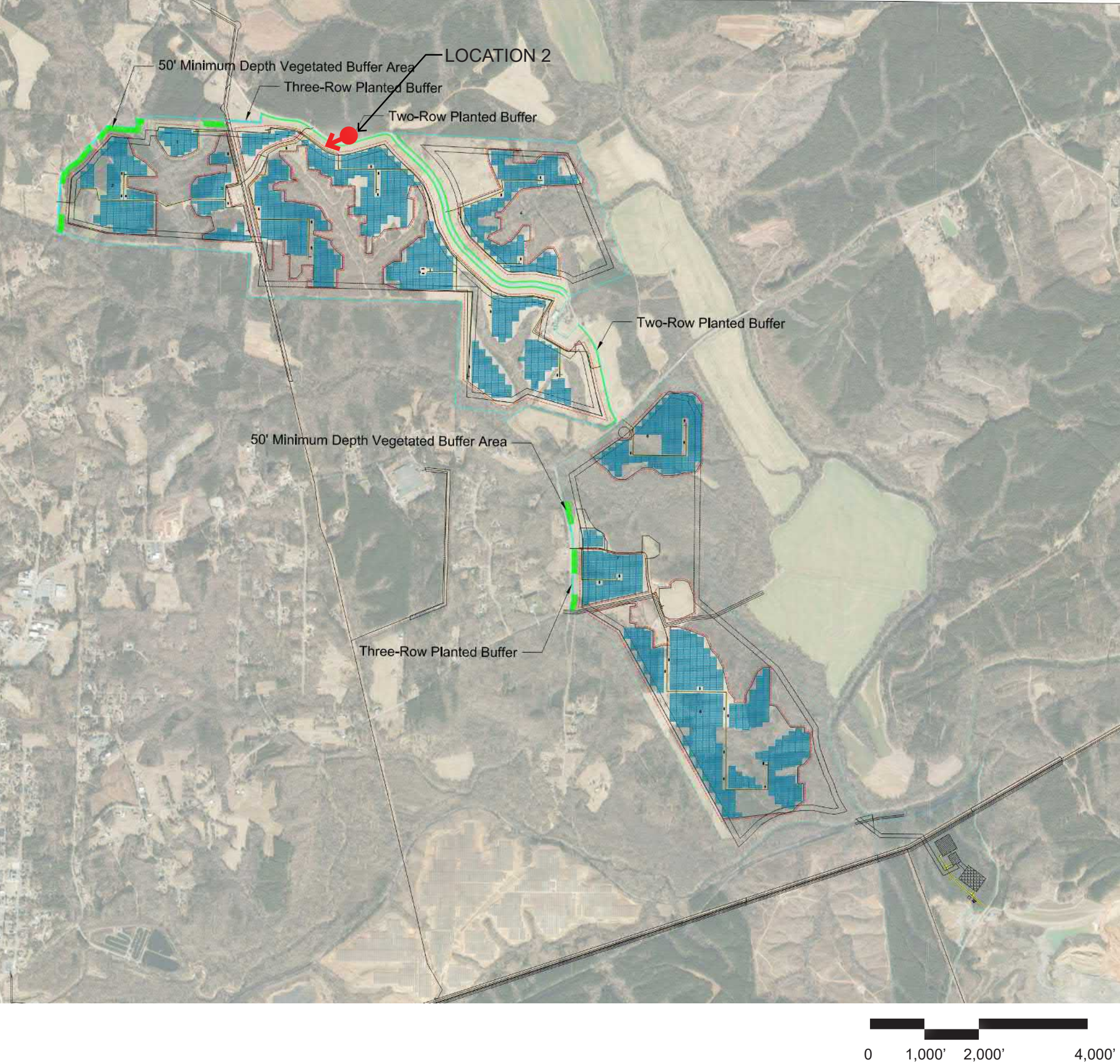
3-YEAR GROWTH



5-YEAR GROWTH



LOCATION MAP



- NOTES:
- 1. LANDSCAPE MATERIAL SHALL BE LOCATED AND MAINTAINED SO AS NOT TO INTERFERE WITH UTILITIES, STREET LIGHTING, TRAFFIC CONTROL DEVICES, OR SIGHT TRIANGLES.
  - 2. GROUND COVER SHALL BE PLANTED IN ALL AREAS OF THE LANDSCAPE BUFFER THAT IS NOT MULCHED.
  - 3. LANDSCAPE BUFFER DESIGN, LAYOUT, AND MATERIALS ARE BASED ON THE ZONING LANDSCAPE PLAN CREATED BY WSP FOR DUKE ENERGY REGULATED RENEWABLES, DATING NOVEMEBER 1, 2024.
  - 4. PROPOSED PLANT MATERIAL MAY BE SUBSTITUTED WITH APPROVAL FROM THE PROJECT LANDSCAPE ARCHITECT BASED ON AVAILABILITY DURING THE TIME OF INSTALLATION. ALL SUBSTITUTED PLANT MATERIAL SHALL HAVE SIMILAR CHARACTERISTICS TO THE ORIGINALLY SPECIFIED MATERIALS AND SIZE.
  - 5. THE PURPOSE OF THIS ILLUSTRATION IS TO DEPICT AN ESTIMATE OF THE OPAQUENESS, LAYERING, AND SIZE OF PROPOSED VEGETATION AT 1 YEAR, 3 YEARS, AND 5 YEARS GROWTH FROM TIME OF PLANTING.
  - 6. EXISTING VEGETATION WITHIN BUFFER EXTENTS THAT MEET MINIMUM PLANTING STANDARDS TO BE PRESERVED FOR BUFFER CREDIT (LOCATIONS AND PLANT TYPE MAY VARY).



EXISTING SITE CONDITIONS



1-YEAR GROWTH



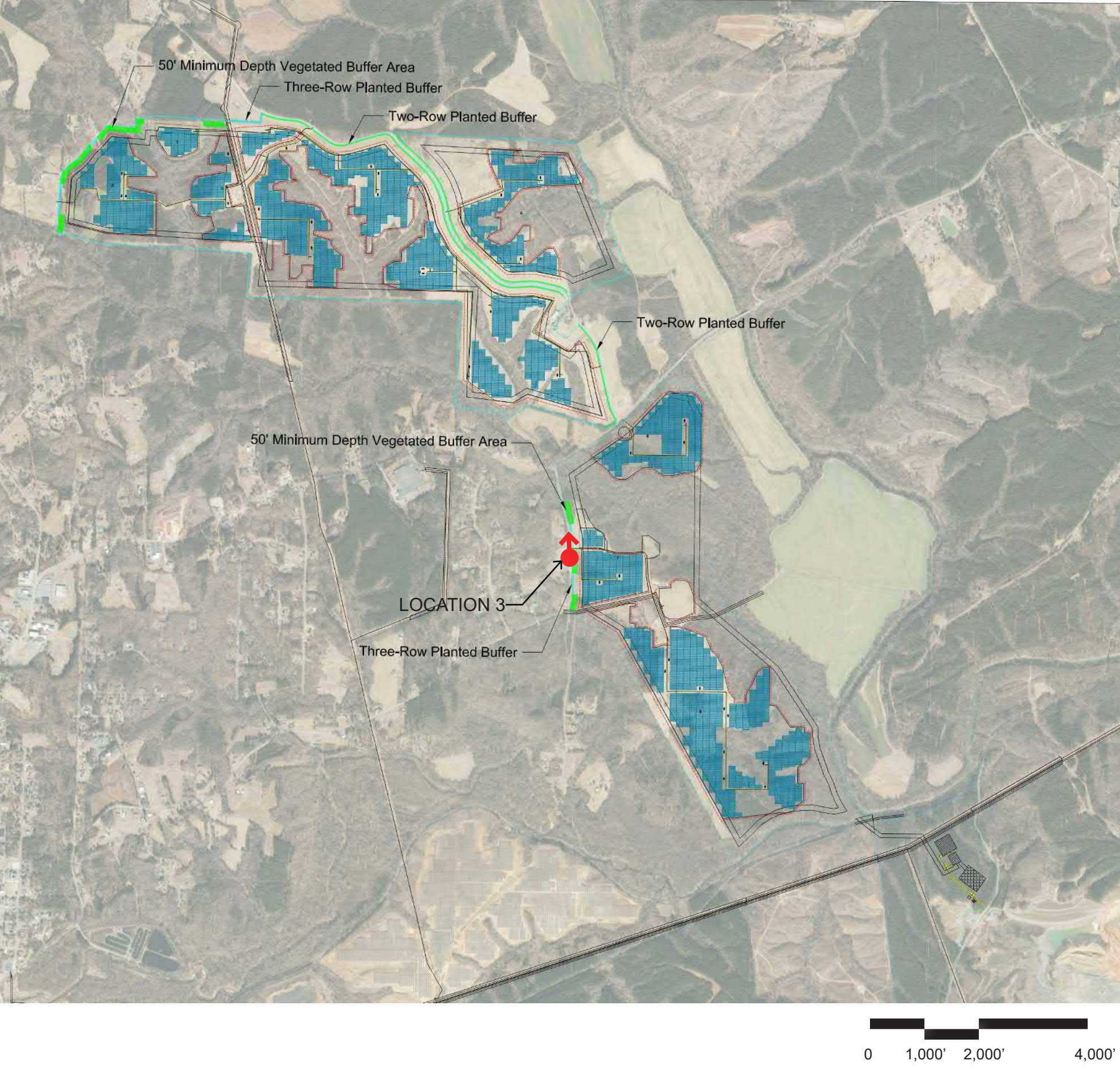
3-YEAR GROWTH



5-YEAR GROWTH



LOCATION MAP



- NOTES:
1. LANDSCAPE MATERIAL SHALL BE LOCATED AND MAINTAINED SO AS NOT TO INTERFERE WITH UTILITIES, STREET LIGHTING, TRAFFIC CONTROL DEVICES, OR SIGHT TRIANGLES.
  2. GROUND COVER SHALL BE PLANTED IN ALL AREAS OF THE LANDSCAPE BUFFER THAT IS NOT MULCHED.
  3. LANDSCAPE BUFFER DESIGN, LAYOUT, AND MATERIALS ARE BASED ON THE ZONING LANDSCAPE PLAN CREATED BY WSP FOR DUKE ENERGY REGULATED RENEWABLES, DATING NOVEMEBER 1, 2024.
  4. PROPOSED PLANT MATERIAL MAY BE SUBSTITUTED WITH APPROVAL FROM THE PROJECT LANDSCAPE ARCHITECT BASED ON AVAILABILITY DURING THE TIME OF INSTALLATION. ALL SUBSTITUTED PLANT MATERIAL SHALL HAVE SIMILAR CHARACTERISTICS TO THE ORIGINALLY SPECIFIED MATERIALS AND SIZE.
  5. THE PURPOSE OF THIS ILLUSTRATION IS TO DEPICT AN ESTIMATE OF THE OPAQUENESS, LAYERING, AND SIZE OF PROPOSED VEGETATION AT 1 YEAR, 3 YEARS, AND 5 YEARS GROWTH FROM TIME OF PLANTING.
  6. EXISTING VEGETATION WITHIN BUFFER EXTENTS THAT MEET MINIMUM PLANTING STANDARDS TO BE PRESERVED FOR BUFFER CREDIT (LOCATIONS AND PLANT TYPE MAY VARY).



Hanging Rock



Project Site  
Aproximation



Duke Power Belews Creek Station



Cooks Wall





**Board of County Commissioners  
April 14, 2025  
6:00 PM**

**Item number: VI.c.**

**Request to Amend the Stokes County Animal Control Ordinance**

Contact: Tommy Reeves, Animal Control Director

**Summary:**

Animal Control Director Tommy Reeves is presenting for consideration an Amended Animal Control Ordinance for Stokes County. Director Reeves is also requesting approval of Amended Animal Control Advisory Board (ACAB) bylaws. Both documents have been reviewed and approved by legal.

The ordinance and bylaws were first introduced at the last Board of Commissioners Meeting on March 24th, 2025. Since its introduction, two small changes have been made to the recommended new ordinance - they are highlighted in red within the body of the document.

Attached for viewing is the current Animal Control Ordinance, recommended new Animal Control Ordinance, current bylaws for the ACAB, and the recommended new bylaws for the ACAB.

**ATTACHMENTS:**

Description	Upload Date	Type
Current Animal Control Ordinance	3/21/2025	Cover Memo
New Amended Animal Control Ordinance	4/11/2025	Cover Memo
Current ACAB Bylaws Page 1	4/11/2025	Cover Memo
Current ACAB Bylaws Page 2	4/11/2025	Cover Memo
Current ACAB Bylaws Page 3	4/11/2025	Cover Memo
Amended Animal Control Advisory Board Bylaws	3/24/2025	Cover Memo

STATE OF NORTH CAROLINA	)	AN ORDINANCE CREATING A STOKES COUNTY
	)	ANIMAL CONTROL DEPARTMENT, PRESCRIBING
	)	THE DUTIES OF THE DEPARTMENT,
	)	REGULATIONS REGARDING ANIMAL,
	)	AND PROVIDING FOR THE ENFORCEMENT OF
COUNTY OF STOKES	)	SAID REGULATIONS

## ARTICLE I. GERERAL

### Section 1. Definitions.

As used in this ordinance, the following words mean:

**Acceptable restraint:** To tether an animal to a running line, pulley, or trolley system using a properly fitting buckle-type collar, or body harness (cannot be made of metal, rope, wire or any material that would be hazardous to the animal's health) Any tethering device used shall be at least ten feet in length and attached in such a manner as to prevent strangulation or other injury to the animal or entanglement with objects. It must have swivels on both ends and does not exceed ten percent of the animal's body weight. All collars or harnesses used for the purpose of the lawful tethering of an animal must be made of nylon or leather. The tethering device must not deprive the animal full access to adequate food, water and shelter.

**Adequate Shelter for Dogs:** The shelter shall have access that is suitable for the species, age, condition, size and type of animal. It shall consist of 4 walls, a roof, a raised / elevated floor, be structurally sound and in good repair. It must protect the animal from the elements (wind/rain/ice/sleet/snow/sun). The structure should be provided with a sufficient quantity of suitable bedding material consisting of straw, cedar or pine shavings or equivalent to help provide protection against cold and promote retention of body heat. When sunlight is likely to cause heat stroke of an animal tied or confined outside, sufficient shade by natural or artificial means (not to include the dog house) must be provided to protect the animal.

**Animal Control Officer:** The person designated by the Stokes County Board of Commissioners to enforce this Ordinance and carry out such other duties with respect to Animal Control as may be designated by the Board.

**Agricultural operation:** means an activity that is necessary for the commercial growing and harvesting of crops or the raising of livestock or poultry.

**Animal Shelter:** Any premises designated by the County for the purpose of impounding and caring for all animals found running at large or otherwise subject to impounding in accordance with provisions of this ordinance.

**At Large:** Any animal shall be deemed to be at large when he is off the property of his owner and not under the control of a competent person.

**Exposed to Rabies:** An animal has been exposed to rabies within the meaning of this ordinance, if it has been bitten by, or exposed to, any animal known or suspected to have been infected with rabies.

**Dangerous Dog:** A dog that:

- a) Without provocation has killed or inflicted severe injury on a person; or
- b) Is determined by the Animal Control Officer to be potentially dangerous because the dog has engaged in one or more of the behaviors listed under “Potentially Dangerous Dog”.
- c) Is owned or harbored primarily or in part for the purpose of dog fighting, or any dog trained for dog fighting.
- d) When unprovoked: (a) Inflicts severe injury on a human being on public or private property; or (b) kills a domestic animal or livestock while off the owner's property; or (c) has been previously declared potentially dangerous and the owner having received notice of such declaration and the dog subsequently aggressively bites, attacks or endangers the safety of humans or domestic animals or livestock.

**Kennel, Dealer, Breeder** or **Pet Shop:** Any person, group of persons, partnership or corporation engaged in buying, selling, breeding, or boarding pet animals on a commercially zoned property.

**Neutered Male:** Any male which has been operated upon to prevent reproduction.

**Nuisance:** Any animal is deemed a public nuisance and a threat to public health, safety, welfare, and tranquility if it repeatedly:

- a) Chases pedestrians, bicycles, animals, or motorized vehicles; or
- b) Snaps at people; or
- c) Roams in packs; or
- d) Fights with other animals; or
- e) Barks or howls; or
- f) Destroys or defaces lawns, shrubs, trees, agricultural crops, or other property; or
- g) Scatters garbage out of cans or other containers; or
- h) Takes personal property from where it belongs; or
- i) Creates a nuisance in any other way

**Owner:** Any person, group of persons, firm, partnership or corporation owning, keeping, having charge of, sheltering, feeding, harboring or taking care of any animal. The owner is responsible for the care, actions and behavior of his animals.

**Potentially Dangerous Dog:** a dog that the Animal Control Officer determines to have:

- a) Inflicted a bite on a person that resulted in broken bones or disfiguring lacerations or required cosmetic surgery or hospitalization; or
- b) Killed or inflicted severe injury upon a domestic animal when not on the owner's real property; or
- c) Approached a person when not on the owner's property in a vicious or terrorizing manner in an apparent attitude of attack.

**Restrain:** Any animal is under restraint within the meaning of this ordinance if it is controlled by means of a tether or leash or it is within a vehicle being driven or parked; or is within a secure enclosure.

**Restraint of a dangerous or potentially dangerous dog:** Confinement in a securely enclosed pen or other structure having a roof, cement floor, and secured by a padlock. When this type of dog is outside this pen or structure, it must be restrained and held by the owner, or one who is in direct control, by an adequate leash, and the dog must be muzzled with a humane muzzle at all times. At no time shall restraint of this type of dog be accomplished by tethering it outside the pen or structure.

**Running at Large:** A dog or cat is considered to be running at large if it is off the premises of its owner and not under the control of the owner or some other person.

**Spayed Female:** Any female which has been operated upon to prevent conception.

**Stray:** Any dog or cat that appears stray, homeless or unwanted, and any dog that is not displaying a valid rabies tag, except when the dog is being displayed or performing at a show, hunting, performing at obedience trials, tracking tests, field trials, schools or other similar events sanctioned and supervised by a recognized organization.

**Tethering:** Attaching an animal to a stationary object by means of a chain, cable, rope, or similar device that has swivels on both ends that is of appropriate size for the animal so not to obstruct its ability to move freely.

**Vicious Animal:** An animal that has made an unprovoked attack on a human by biting or in any manner causing abrasions or cuts of the skin that requires a visit to the doctor, urgent care or hospital; or one which habitually or repeatedly attacks farm stock and other pets.

## **Section 2. Establishment and Composition of an Animal Control Department, Appointment, and Compensation of Department Employees**

There is hereby created an Animal Control Department of the county, which shall be composed of such employees as shall be determined by the Board of County Commissioners. Such employees shall be hired and compensated in accordance with the policies of the County of Stokes Personnel Policies Handbook.

## **Section 3. General Duties of Animal Control Department**

The Animal Control Department shall be charged with the responsibility of:

- a) Enforcing in this county, all state and county laws and ordinances relating to the care, custody, and control of animals
- b) Cooperating with the Health Director and assisting in the enforcement of laws of the state with regard to animals and especially with regard to vaccination of dogs and cats against rabies and the confinement or leashing of vicious animals
- c) Investigating cruelty or animal abuse with regard to all animals.
- d) Making such canvasses of the county, including the homes in the county, as it deems necessary for the purpose of ascertaining that all dogs are duly and properly listed for tax purposes, and that all dogs, cats and ferrets are vaccinated against rabies
- e) Operating the Animal Control Shelter pursuant to policies of the Board of County Commissioners and the State of North Carolina.

## **Section 4. Records to be kept by the Animal Control Department**

It shall be the duty of the Animal Control Department to keep or cause to be kept, accurate and detailed records of:

- a) Impoundment and disposition of all animals coming into animal shelter
- b) Bite cases, violations and complaints, and investigation of same.
- c) All monies belonging to the county which were derived from impoundment fees, penalties, adoptions and sales of animals.

- d) All other records deemed necessary by the county manager.

## **Section 5. Animal Control Advisory Council**

There is hereby created an Animal Control Advisory Council to advise the Board of County Commissioners and the county manager with respect to animal control matters. The Animal Control Advisory Council shall be composed of members appointed by the Board of County Commissioners to serve at the pleasure of the Board.

## **Section 6. General Duties of Keepers of Animals**

It shall be unlawful for any person to keep animals under unsanitary or inhumane conditions or to fail to provide proper food and fresh water daily, proper shelter from weather and reasonably clean-living quarters for such animals, or to fail to provide proper medical, attention for sick, distressed, or injured animals, as well as adequate inoculation against disease, according to the species of animals kept.

### **Section 6.1 Adequate Shelter for Dogs**

The shelter shall have access that is suitable for the species, age, condition, size and type of animal. It shall consist of 4 walls, a roof, a raised / elevated floor and be structurally sound and in good repair and must protect the animal from the elements (wind/rain/ice/sleet/snow/sun). The structure should be provided with a sufficient quantity of suitable bedding material consisting of straw, cedar or pine shavings or equivalent to help provide protection against cold and promote retention of body heat. When sunlight is likely to cause heat stroke of an animal tied or confined outside, sufficient shade by natural or artificial means (not to include the dog house) must be provided to protect the animal.

## **Section 7. Cruelty to Animals**

It shall be unlawful for any person to molest, torture, torment, deprive of necessary sustenance, cruelly beat, needlessly mutilate or kill, wound, injure, poison, abandon or subject to conditions detrimental to its health or general welfare of any animal, or to cause or procure such action. The words "torture" and "torment" shall be held to include every act, omission or neglect whereby unjustifiable physical pain, suffering or death is caused or permitted; but such terms shall not be constructed to prohibit lawful shooting of birds, deer, or other game for humane food; nor to prohibit the animal control department or its agents or veterinarians from destroying dangerous, unwanted or injured animals in a humane manner. (reference- N.C.G.S. 14-360)

## **Section 8. Confinement, Muzzle, and Control of Vicious or Dangerous Dogs or Animals**

It shall be unlawful for any owner to keep any vicious, fierce, dangerous, or potentially dangerous dog or animal within the county, unless it is confined within a secure building, pen or enclosure as defined in this Ordinance, or unless it is securely muzzled and under restraint by a competent person who, by means of a secure leash, and have such animal firmly under control at all times.

Violators of this section shall be guilty of a Class Three (3) Misdemeanor under N.C.G.S. 14-49(a) and shall be fined not more than \$500 per violation.

## **Section 9. Animals Creating Nuisance Subject to Specific Security Measures**

- a) If an animal is reported to an Animal Control Officer as being a nuisance, the Animal Control Officer shall investigate to determine whether the animal in question falls within the definition of Nuisance in Section 1. If the Animal Control Officer finds that the animal is a Nuisance, the Animal Control Officer shall order the animal to be secured and subject to the following specific security measures:
- b) Specific Security Measures Required:
  - 1) While the animal is outside unsupervised, the animal must be secure on the owner's property in a 10 ft. x 10 ft. kennel with a solid floor and solid roof with padlock on kennel door. While outside the animal still must be in compliance with all county and North Carolina State Laws regarding proper housing and life sustaining substances.
  - 2) While the animal is outside being supervised, the animal may be on a non-retractable leash controlled by someone at least 18 years of age who has full control of the animal at all times.
  - 3) Animal must be current on Rabies Vaccinations at all times as outlined in North Carolina General Statue 130A-185. A vaccination – the owner of a cat, dog, or ferret over 4 months of age shall have the animal vaccinated against rabies.
  - 4) The animal's owner may not sell, give away or in any way move the animal from the location where the animal lives without 24 hours prior notification to the Stokes County Animal Control Department.
- c) In addition to criminal penalties, any person violating the order set forth in subsection (a) above shall be subject to the following civil penalties:
  - 1) First Offense – Written Warning
  - 2) Second Offense - \$100 civil penalty
  - 3) Third Offense - \$200 civil penalty
  - 4) Fourth Offense - \$300 civil penalty
  - 5) Fifth Offence - \$400 civil penalty
  - 6) Sixth Offense and subsequent offense - \$500 civil penalty and seizure of the animal
- d) The animal's owner shall comply with the ORDER no later than the due date specified by implementing the specified security measures which must be approved by Stokes County Animal Control Department unless a written appeal is filed within three (3) days of service of the order with the Stokes County Manager at the Stokes County Administrative Building, 1014 Main Street, Danbury, NC 27016.

## **Section 10. Dog Privilege Tax Tag**

- a) It is the purpose of this Section to supplement State Law by providing a procedure for the enforcement of laws and requiring dogs to wear a privilege tax tag
- b) It shall be unlawful for any dog owner or keeper to fail to provide his dog with a dog privilege tax tag to be issued annually by Stokes County and to take such action as is necessary to ensure that said privilege tax tag is worn by said dog at all times except as otherwise provided in this ordinance.
- c) It shall be the duty of the Stokes County Tax Department to provide the animal shelter with a privilege tax list so that tags may be mailed. The tag is to contain a number or other designation, and a record is to be kept of the person whom the tag has been mailed or otherwise deferred. After the initial mailing by September 1, dog tags may be obtained at the animal shelter only.
- d) In addition to all other penalties prescribed by law, a dog is subject to impoundment in accordance with the provisions of this ordinance if the dog is found not to be wearing a currently valid dog privilege tax tag. Provided, however, that the provisions of this section shall not apply to any dog being kept in any governmental facility or veterinary hospital.

- e) It shall also be unlawful for any individual moving into Stokes County who has or keeps a dog to fail to obtain a valid rabies tag and dog privilege tax tag within (30) days of moving into the County.
- f) The fee for the privilege tax tag shall be six dollars (\$6.00) per animal. In the event the tag is lost or stolen, a replacement tag can be obtained at the animal shelter for six dollars (\$6.00) per animal.

## **Section 11. Exemptions from Ordinance**

Hospitals, clinics, and other premises operated by licensed veterinarians for the care and treatment of animals and exempt from of the provisions of this ordinance, except Sections 6,7,8,9.

## **Section 12: Interference with Enforcement of Ordinance**

It shall be unlawful for any person to interfere with, hinder or molest the animal control department or its agents or animal control officers or veterinarians in the performance of any duty authorized by this ordinance, or to seek to release any animal in the custody of such agents, except as otherwise specifically provided.

# **ARTICLE II. RABIES CONTROL**

## **Section 13. Compliance with State Law; Article as Supplement to State Law**

- a) It shall be unlawful for any dog, cat, or ferret owner to fail to comply with the state laws relating to the control of rabies. A civil penalty for non-compliance of one hundred (\$100) shall be imposed if owner does not comply within 72 hours of a written warning. (G.S. 130A-192)

## **Section 14. Inoculation of Dogs, Cats and other Animals**

- a) It shall be unlawful for an owner to fail to provide current inoculation against rabies (hydrophobia) for any dog, cat or ferret four (4) months of age or older. Should it be deemed necessary by the County Health Director or the State Public Health Veterinarian that other pets be inoculated in order to prevent a threatened epidemic or to control an existing epidemic, it shall be unlawful for an owner to fail to provide current inoculation against rabies for that animal.
- b) A dog, cat, or ferret that has not been previously vaccinated against rabies is considered “currently vaccinated” against rabies 28 days after the date of the initial, or primary, rabies vaccination.

## **Section 15. Inoculation Tag for Dogs**

- a) Upon complying with the provisions of Section 14, there shall be issued to the owner of the dog inoculated a numbered metallic tag, stamped with the number and the year for which issued, and indicating that the dog has been inoculated against rabies.
- b) It shall be unlawful for any dog owner to fail to provide his dog with a collar or harness to which a current tag issued under this section is secure attached. The collar or harness, with attached tag, must be worn at all times, except during the time the dog is performing at shows, obedience trials, tracking tests, field trails, training schools or other events sanctioned and supervised by a recognized organization.
- c) It shall be unlawful for any person to use for any dog a rabies inoculation tag issued for a dog other than the one using the tag.

## **Section 15.1 Evidence of Inoculation of Cats and Ferrets**

Cats and Ferrets shall not be required to wear the metallic tag referred to in Section 15, but the owner of the cat or ferret shall maintain sufficient written evidence to prove that his/her cat or ferret has a current rabies inoculation

## **Section 16. Reports and Confinement of Animals Biting Persons or Showing Symptoms of Rabies.**

- a) Every animal which has bitten any person or which shows symptoms of rabies shall be confined immediately and shall be promptly reported to the animal control department, and thereupon shall be securely quarantined, at the direction of the animal control department, for a period of ten (10) days, and shall not be released from such quarantine except by written permission from the animal control department.
- b) Animals quarantined under this section shall be confined in a veterinary hospital or at the county animal shelter, at the expense of the owner; provided, however, that if any animal control officer determines that the owner of an animal which must be quarantined has adequate confinement facilities upon his own premises, the animal control officer shall authorize the animal to be confined on the owner's premises, the animal control officer shall revisit the premises for inspection purpose at approximately the middle of the confinement period and again at the conclusion of the confinement period.
- c) In the case of stray animals whose ownership is not known, the supervised quarantine required by this section shall be at the county animal shelter.
- d) If rabies does not develop within ten (10) days after an animal is quarantined under this section, the animal may be released from quarantine with the written permission of the animal control department. If the animal has been confined in the county animal shelter, the owner shall pay the sum equal to ten dollars (\$10.00) for each day of confinement to defray the cost of feeding, upon reclaiming the animal.

## **Section 17. Destruction or Confinement of Animal Bitten by Rabid Animal**

In accordance with General Statute 130A-197 when the local health director reasonably suspects that an animal required to be vaccinated under this Ordinance has been exposed to the saliva or tissue of a rabid animal or animal reasonably suspected of having rabies, the animal shall be considered to have been exposed to rabies. An animal exposed to rabies shall be destroyed immediately by its owner, the county Animal Control Officer or a peace officer unless the animal has been vaccinated against rabies in accordance with this Ordinance for more than 28 days prior to being exposed, and has been given a booster dose of rabies vaccine within five days of the exposure. As an alternative to destruction, the animal may be quarantined at a facility approved by the local health director for a period up to six months, and under reasonable conditions imposed by the local health director.

## **Section 18. Area-wide Emergency Quarantine**

- a) When reports indicate a positive diagnosis of rabies, the county director of public health shall order an area-wide quarantine for such period as it deems necessary. Upon invoking of such emergency quarantine, no animal shall be taken into the streets or permitted to be in the streets during such period. During such quarantine, no animal may be taken or shipped from the county without permission of the animal control department, each member of the animal control department and the police and sheriff's department hereby fully authorized, during such emergency, to impound any animal found running at large in the county.



During the quarantine period, the animal control department or the local health authorities shall be empowered to provide for a program of mass immunization by the establishment of temporary emergency rabies vaccination facilities strategically located throughout the county.

- b) In the event, there are additional positive cases of rabies occurring during the period of quarantine, such period of quarantine may be extended at the discretion of the county director of public health.

### **Section 19. Postmortem Diagnosis**

- a) If an animal dies while under observation of rabies, the head of such animal shall be submitted to the state laboratory in Raleigh for diagnosis.
- b) The carcass of any dead animal exposed to rabies shall be surrendered to the Animal Control Department. The head of such animal shall be submitted to the state laboratory in Raleigh for diagnosis.

### **Section 20. Unlawful Killing or Releasing of Certain Animals.**

It shall be unlawful for any person to kill or release any animal under observation for rabies, any animal suspected of having been exposed to rabies, any animal that has bitten a human, or to remove such animal from the county without written permission from the animal control department and the county director of public health.

### **Section 21. Failure to Surrender Animal for Quarantine or Destruction**

It shall be unlawful for any person to fail or refuse to surrender any animal for quarantine or destruction as required in this article, when demand is made therefore by the animal control department.

## **ARTICLE III. IMPOUNDMENT**

### **Section 22. General Provisions**

- a) Any animal which appears to be lost, strayed or unwanted, or which is found to be not wearing a currently valid rabies vaccination tag, as required by state law or this ordinance, or which is found at large or not under restraint in violation of this ordinance shall be impounded by the animal control department and confined in the animal shelter in a humane manner. Impoundment of such an animal shall not relieve the owner thereof from any penalty which may be imposed for violation of this ordinance.
- b) It shall be unlawful for any owner or his agent to permit a female animal to run at large or be tethered or kept where more animals can breed during estrus. Any such animal must be kept in an enclosure that cannot be breached or have accessible openings of 1" or more or be, at all times, under restraint or direct control of the owner or agent.
- c) Any person violating the order set forth in subsection (b) above shall be subject to the following civil penalties:
  - 1) First Offense – Written Warning
  - 2) Second Offense - \$100 civil penalty
  - 3) Third Offense - \$200 civil penalty
  - 4) Fourth Offense - \$300 civil penalty
  - 5) Fifth Offense - \$400 civil penalty

- 6) Sixth Offense and subsequent offense - \$500 civil penalty and seizure of the animal

### **Section 23. Notice to Owner**

Immediately upon impounding an animal, the animal control department shall make reasonable effort to notify the owner and inform such owner of the conditions whereby the animal may be redeemed. If the owner is unknown, notice of such impoundment shall be posted for 72 hours, or until the animal is disposed of, on a bulletin board at the animal shelter, and the time and place of the taking of such animal, together with the time and date of posting the notice shall be stated therein.

## **ARTICLE IV. FEES**

### **Section 24. Redemption by Owner**

The owner of an animal impounded under this article may redeem the animal and regain possession thereof within seventy-two (72) hours (three days) after notice of impoundment is given or posted, as required by Section 23, by complying with all applicable provisions of this ordinance and paying a redemption fee of twenty-five dollars (\$25.00) plus a boarding fee of ten dollars (\$10.00) for each day the animal is held at the animal shelter. Valid proof of ownership is required for redemption of animal. Examples of valid proof of ownership could be but is not limited to current rabies vaccination certificates, vet records, current county tax tag, or receipt of purchase. The owner of an animal impounded and not redeemed within the required holding period shall be responsible for the fees incurred, whether or not the animal is claimed.

Redemption Fee	\$25.00
Boarding Fee	\$10.00
Rabies vaccination	\$10.00
County Taxes	\$6.00

#### **Section 24-1. Kennel Permits**

Any individual who operates a breeding kennel that has five (5) or more female breeding dogs must acquire breeding permit from the Animal Control Department. The fee for this breeding permit applies per year per location used for housing breeding animals. The permit allows inspection by animal control Monday-Friday (8:30 am to 5:00 pm). The fee for a permit is as follows:

0 – 50 dogs	\$300.00
51 – 75 dogs	\$500.00
76 – 100 dogs	\$850.00
100 + dogs	\$850.00 plus \$5.00 per dog over 100

## **Section 25. Destruction or Adoption of Unredeemed Animals**

- a) If an impounded animal is not redeemed by the owner within the period prescribed in Section 24, it may be destroyed in a humane manner or offered for adoption by any responsible adult who is willing to comply with this ordinance. Such animal may be adopted by an approved adopter and pays an adoption fee. There will be no tag required for cats or out of county dogs. The services included in the adoption fee for dogs are as follows:
1. Spay or neuter
  2. Heart worm test
  3. Rabies shot or voucher
  4. Stokes County taxes for current year
  5. Parasite treatment
  6. First dhpp shot

The services included in adoption for cats are as follows:

1. Spay or neuter
  2. Rabies shot or voucher
  3. FIV & Feline leukemia test
  4. FVRCP & leukemia shots
  5. Parasite treatment
- b) Any person that elects to surrender an animal that they have had in their custody and care for at least 72 hours (3 days) to the animal shelter, shall pay a fee of forty dollars (\$40.00). Also, any person that elects to surrender a litter of puppies or kittens shall pay a fee of forty dollars (\$40.00) and will receive forty dollars (\$40.00) voucher towards the spay or neuter of an animal.
- c) No dog owner may be permitted to adopt his own dog under the provisions of this section, but he must comply with the provisions of Section 24, in order to reclaim a dog that has been impounded pursuant to state law or this article.
- d) No animal which has been impounded by reason of being a stray, unclaimed by its owner, shall be allowed to be adopted from the animal shelter during a period of emergency rabies quarantine invoked pursuant to Section 18, except by special authorization of the public health officials.

## **ARTICLE V. TETHERING**

### **Section 26. Tethering**

- a) No person shall tether, fasten, chain, tie, or restrain an animal, or cause an animal to be tethered, fastened, chained, tied, or restrained, to a structure, tree, fence, or any other stationary object, except as specifically set forth in this Article V.
- b) During periods of acceptable restraint, no animal shall be tethered to a running line, pulley, or trolley system by means of a pinch, choke, or prong collar. No tow chains or logging chains are permitted. The line connecting the animal to the trolley system must have a swivel at each end. No more than one animal may be tethered to one restraint device at one time.

- c) No person shall tether or restrain an animal outdoors by any means during extreme weather (at or below freezing temperatures/ high heat) or during periods of driving rain, tornado, hurricane, or periods when a severe weather warning has been issued for the area where the animal is located.
- d) No person shall tether outdoors an animal who is severely sick, diseased, injured or a puppy under the age of 6 months.
- e) Under no circumstances may the tethering device itself be placed around the animal's neck.
- f) Notwithstanding subdivision (a), a person may do any of the following:
  - 1. Tether an animal pursuant to the requirements of a camping or recreational area, not to exceed 7 days.
  - 2. Tether an animal while engaged in, or actively training for, an activity that is conducted pursuant to a valid license issued by the State of North Carolina if the activity for which the license is issued is associated with the use or presence of an animal. Nothing in this paragraph shall be construed to prohibit a person from restraining an animal while participating in activities or using accommodations that are reasonably associated with the licensed activity.
  - 3. Tether an animal while actively engaged in any of the following:
    - i. Conduct that is directly related to the business of shepherding or herding cattle or livestock.
    - ii. Conduct that is directly related to the business of cultivating agricultural products, if the restraint is reasonably necessary for the safety of the animal.
    - iii. Conduct involving law enforcement activities.
- g) Nothing in this Article shall be construed to prohibit a person from walking a dog with a hand-held leash.
- h) The minimum enclosure size for dogs must be 100 square feet per dog up to 50 pounds. Dogs 51 pounds or more must have 200 square feet per dog per kennel. Excrement must be removed daily from any dog enclosure.
- i) Violations:
  - 1. A person who violates this Article is guilty of a violation or a misdemeanor as defined by Section 31 of this ordinance.
  - 2. Notwithstanding subdivision (f), animal control may issue a correction warning to a person who violates this chapter, requiring the owner to correct the violation, in lieu of a civil violation or misdemeanor, unless the violation endangers the health or safety of the animal, the animal has been wounded as a result of the violation, or a correction warning has previously been issued to the individual.
  - 3. A correction warning must be in writing and can be no longer than 3 days to correct unless it is not safe for the animal and then corrective measures must be immediately taken.

## **ARTICLE VI. RUNNING AT LARGE**

### **Section 27. Running at large**

- a) It shall be unlawful for:
  - 1. a female dog or cat to be at large during its estrus period. During this period, the owner must restrain the animal in a manner that will prevent it from coming in contact with a male of its

species. This sub-section shall not be construed to prohibit the intentional breeding of animals on the premises of the owner of the animal.

b) Exceptions.

1. A dog or cat which is not dangerous may be at large in the course of a show, obedience school, tracking tests, field training or other events sanctioned or supervised by a recognized organization. Hunting dogs may be at large in the course of hunting, provided they are under the control of the owner.
  2. A dog or cat that is running freely and remains on the owner's property.
  3. A dog in a designated dog park, school, building or other area approved for dogs to run off of a leash. The dog must have a current rabies vaccination. Proof of a current rabies vaccination must be with the dog or cat at all times as required by Article II Section 15 of this ordinance.
  4. This exception does not exempt an owner from otherwise complying with any other provision of this Chapter.
- c) Animal Control shall impound at the county animal shelter any dog or cat found to be at large in violation of this section.
- d) A dog or cat impounded for running at large may be reclaimed by its owner only upon the owner's agreement to have the animal microchipped at the owner's expense within thirty days of the date the animal is reclaimed. Proof of microchipping the animal impounded must be provided to Animal Control. Animal control may microchip the animal at the owners request and expense.
- e) Dogs and cats shall be vaccinated by the animal shelter when reclaimed at the owner's expense or written proof of rabies vaccination must be provided at the time of reclamation by the owner.
- f) A dog or cat impounded for running at large for a second or subsequent time may be reclaimed by its owner only upon the owner's agreement to have the animal altered at the owner's expense within thirty days of the date the animal is reclaimed. Notwithstanding this requirement, a dog or cat impounded for running at large a second or subsequent time will not be required to be altered provided the owner has notified the animal shelter of the missing animal within three (3) business days of impoundment.

## **Section 28. Procedure with Respect to Redemption or Adoption of Unvaccinated Animals**

- a) Unless proof of a current rabies vaccination can be furnished, every person who either adopts or redeems an animal at the animal shelter shall be given a "proof of rabies vaccination card" at the time of the redemption or adoption. This card shall be stamped with the date stating the maximum time limit allowed to take the animal to the veterinarian of such person's choice for rabies vaccination. The time limit for dogs and cats four (4) months and older will be forty-eight (48) hours, with Sundays and Holidays excluded. For puppies and kittens under four (4) months, the time limit will vary according to their age.
- b) The proof of rabies vaccination card will be completed and returned to the animal shelter by the veterinarian. If this card is not returned to the animal shelter within the time specified on the card, an animal control officer will be dispatched to retrieve the dog or cat.
- c) Payment for the rabies vaccination provided for in this section will be the responsibility of the person redeeming or adopting the dog or cat.
- d) The adoption fee includes rabies vaccine or voucher.

## **Section 29. Suspected Rabid Animals Not to be Redeemed or Adopted**

Notwithstanding any other provision of this article, an animal impounded which appears to be suffering from rabies shall not be redeemed or adopted, but shall be dealt with in accordance with Article II of this Ordinance.

## **Section 30. Destruction of Wounded or Diseased Animals**

- a) Notwithstanding any other provisions of this article, any animal impounded which is badly wounded or diseased (not a rabies suspect) and has no identification shall be destroyed immediately in a humane manner. If the animal has identification, the animal control department shall attempt to notify the owner before disposing of such animal, but if the owner cannot be reached readily, and the animal is suffering, the animal control department may destroy the animal at its discretion in a humane manner.
- b) If an animal is determined by the animal control officer or any law enforcement officer to pose an immediate danger to the health and safety of any person, the animal may be destroyed on-site with or without prior notification to the owner if all other means of capture have been unsuccessful, or if trying to capture the animal would put the officer in a dangerous situation.
- c) If the animal control officer and/or law enforcement officer does destroy an animal on site, he/she shall submit a written report of the incident to the Chief Animal Control Officer within twenty-four (24) hours (weekends and holidays excluded) of the incident and shall make a good faith attempt to notify the owner of the destroyed animal. The Chief Animal Control Officer will review the incident with the County Manager.

## **Section 31. Penalties**

- a) Criminal Penalties – Persons violating this ordinance shall be guilty of a Class Three (3) Misdemeanor and shall be fined not more than Five Hundred Dollars (\$500). Each day of a violation shall constitute a separate offense. The payment of a fine imposed in criminal proceedings does not relieve the person of liability for any taxes, fees, costs or civil penalties otherwise imposed by this ordinance.
- b) Civil Penalties – In addition to criminal penalties, persons who violate this ordinance shall be subject to civil penalties for each violation in the amount established by this Ordinance. Each day of a violation shall constitute a separate offense. (References- Section 22. General Provisions(c))
- c) Citations – The Animal Control Officer is authorized to issue criminal and civil citations to violators of this ordinance. All civil penalties must be paid within 72 hours. No impounded animal may be redeemed until all civil penalties, fees and costs are paid in full.
- d) Civil Action – Civil penalties may be recovered against violators in a civil action by the County. In addition to the civil penalties, the County may recover court costs including reasonable attorney fees incurred by the County.
- e) Equitable Remedies – Enforcement of this ordinance may also be by appropriate equitable remedy, injunction or order of abatement issued by the District Court of Stokes County.

## **Section 32. Severability**

If any section or part of this ordinance should be held invalid for any reason, such determination shall not affect the remaining sections or parts, and to that end the provisions of this ordinance are severable.

## **Section 33. Effective Date**

This ordinance shall become effective May 1, 1975 as adopted by the Stokes County Board of Commissioners on April 7, 1975 and readopted on September 12, 1977, and amended on December 16, 1985, December 21, 1987, February 7, 1994, June 21, 2001, July 1, 2004, May 24, 2010, June 27, 2012, February 9, 2015, December 28, 2015, February 8, 2016, November 12, 2019, and April 12, 2021

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**Andy Nickelston, Chairman**  
**Stokes County Board of Commissioners**

ATTESTED BY: \_\_\_\_\_  
**Shannon B. Shaver**  
**Clerk to the Board**

# **Animal Control & Animal Welfare Ordinance**

## **Stokes County, North Carolina**

### **ARTICLE I: ORGANIZATIONAL MATTERS**

#### **SECTION 1: TITLE AND PURPOSE**

- a. Title. This Ordinance shall be known as the Stokes County Animal Control & Animal Welfare Ordinance.
- b. Purpose. The purpose of this Ordinance is to:
  - 1) Protect the people of Stokes County from dangerous, exotic or uncontrolled animals; and
  - 2) Supplement, but not supersede, the North Carolina Rabies Control Statutes; and
  - 3) Ensure the humane treatment of animals within the county.
  - 4) Supplement, but not contravene, any animal control laws of the State of North Carolina or the Federal Government.

#### **SECTION 2: DEFINITIONS**

For the purpose of this Ordinance the following terms, phrases, words, and their derivations shall have the meaning defined herein, unless the context clearly indicates that another meaning is intended. Words used in the present tense include the future and past tense; words in the plural number include the singular number; words in the singular number include the plural number; and words in the masculine gender include the feminine gender. The definitions within this Section are not exclusive and other terms may be defined within additional Sections of this Ordinance.

- a. Abandon: To intentionally, knowingly, or negligently leave an animal at any location for more than (48) consecutive hours without providing for the animal's continued care.
- b. Adequate Food: The provision on a daily basis of a quantity of wholesome foodstuff suitable for the species and age, sufficient to maintain a reasonable level of nutrition in each animal, as well as maintain the animal in good health and comfort. Such foodstuff shall be served in a receptacle, dish, or container that is physically clean and from which agents injurious to health have been removed or destroyed to a practical minimum.



- c. Adequate Shelter: An enclosure which is structurally sound, has a minimum of three (four) sides, is large enough for the animal to turn around, is maintained in good repair, and constructed in such a manner that is water and wind resistant. If plastic barrel is used it must be elevated off the ground. The enclosure shall not have a metal floor nor be a metal barrel. An adequate shelter provides some shade from the direct rays of the sun and assures adequate ventilation and light. When animals are tied in direct sunlight it should have adequate shade from natural or artificial means other than its shelter to provide protection. The bedding needs to consist of straw, shavings or organic materials to help protect from cold and promote retention of body heat.
- d. Adequate Water: Constant access to a supply of clean, fresh water, provided in a sanitary manner. In near or below freezing temperatures, the water must be changed frequently so as to prevent freezing.
- e. Aggression-Trained Dog: A dog that has been trained or conditioned to bite, attack, or exhibit aggressive behavior toward humans or other domestic animals for any purpose. This includes but not limited to, the security of business property and personal security.
- f. Animal: Every vertebrate non-human species of animal, wild or domestic, including but not limited to dogs, cats and ferrets.
- g. Animal Control Department: The Stokes County Animal Control Department as established in this Ordinance.
- h. Animal Control Officer (ACO): A County employee designated as an animal control, rabies control officer, rabies control official, or other designated County representative or agent, whose responsibility includes rabies and animal control.
- i. Animal Shelter: Any premises operated by the County for the purpose of impounding and caring for all animals found running at large, or otherwise subject to impounding in accordance with the provisions of this Ordinance, or any other County ordinance, directive, or State law.
- j. At Large. An animal shall be deemed to be “at large” when it is off the property of its owner and not under the restraint of a competent person.
- k. Breeding Kennel: A facility where dogs or cats are raised, in which five (5) or more litters per year are produced.
- l. Cat: A domestic feline of the genus and species *Felis catus*.
- m. Complaint: A formal allegation against a party, in written or verbal format.
- n. County: The County of Stokes.

- o. Dog: A domestic canine of the genus, species, and subspecies *Canis lupus familiaris*.
- p. Estrus: The period of maximum sexual receptivity of a female animal, commonly called “heat” or “rut”.
- q. Fenced Enclosure: Any enclosed area surrounded by a fence which is reasonably adequate to secure an animal, so as to prevent it from escaping from property owned or leased by, or under the constructive possession of, the animal’s owner. This definition includes properly operating radio controlled and wireless controlled underground fence installation.
- r. Feral Cat: An unowned cat which is not an identified animal, as defined in paragraph (u) below, and which is not socialized.
- s. Ferret: A domestic mammal of the genus, species, and subspecies *Mustela putorius furo*.
- t. Guard Dog: A dog on premises specifically for the purpose of protecting said premises from any intruder, and for attacking a person coming in the vicinity of the dog.
- u. Identified Animal: An animal with an identification tag, tattoo, microchip or other marking on which is inscribed the owner’s name, address, and telephone number.
- v. Investigation: Inquiry by the Animal Control Officer, Director or their designee, upon complaint of a violation of an article of this ordinance to determine whether such violation has occurred and whether impoundment of an animal is appropriate or required under the provisions of this Ordinance. Investigations may include, but are not limited to, the interviewing of witnesses and taking of written statements, inspection of premises where an animal is owned or held, reasonable examination of a person or property to determine if injury or damage has been inflicted by an animal under the provisions of this Ordinance, reasonable examination of an animal being investigated, and such other steps as shall be determined to be necessary or appropriate in carrying out investigations of violations of this Ordinance.
- w. Owner: Any person, group of persons, firm, association, partnership, corporation, or other entity owning, keeping, having charge of, sheltering, feeding, harboring, or taking care of any animal, or allowing the animal to remain on or about their property for (30) days. The owner is responsible for the care, actions, and behavior of his animals. This definition shall also apply to the term “ownership” as used in this Ordinance.
- x. Person: Any individual, partnership, corporation, organization, trade or

professional association, firm, limited liability company, joint venture, association, trust, estate, or any other legal entity, and any officer, member shareholder, director, employee, agent, or representative thereof.

- y. Public Nuisance Animal. Any animal that unreasonably annoys humans, endangers the life or health of domestic animals or persons, or substantially interferes with the rights of citizens, other than its owner, to enjoyment of life or property. Further definition is contained in Article IV Section 1 herein.
- z. Restraint. An animal is under restraint within the meaning of this Ordinance if it is:
  - (i) On or within a vehicle being driven or parked and secured in such manner as to prevent the animal from escaping or causing injury to persons approaching or passing by the vehicle; provided, that an animal shall not be deemed to be under restraint if it is in the back of an open-bed pickup, regardless of whether or not it is secured therein;
  - (ii) Under the control of a competent person utilizing a leash or lead;
  - (iii) within a secure enclosure, as defined in paragraph (aa) below; or
  - (iv) within the boundaries of an above ground fence in good repair and/or a properly operating radio controlled or wireless underground fence installation.
- aa. Secure Enclosure. A structure designed to securely house and restrain a dog that has been determined to be a potentially dangerous dog under Article V, Section 3(b) of this Ordinance.
- bb. Severe Injury: As defined in N.C.G.S. 67-4.1(a) Any physical injury that results in broken bones or disfiguring lacerations or requires cosmetic surgery or hospitalization.
- cc. Stray: As defined in N.C.G.S. 130A-184(6a) An animal that meets both of the following conditions: (a.) Is beyond the limits of confinement or lost. (b.) Is not wearing any tags, microchips, tattoos, or other methods of identification.
- dd. Tethering: Attaching an animal to a stationary object by means of a chain, cable, rope, or similar device that has swivel on two ends that is of appropriate size for the animal so not to obstruct its ability to move freely.

### **SECTION 3: ANIMAL CONTROL ADVISORY BOARD**

- a. Creation and Purpose: The Animal Control Advisory Board is hereby created, the purpose of which shall be to:

- (i) Advise the Stokes County Animal Control Department with respect to rabies control and other animal related matters.
- (ii) Hear any appeals regarding the determination of a potentially dangerous dog by Animal Control in accordance with N.C.G.S. 67-4.1.5(c); and
- (iii) Carry out such other functions as may be established under this Ordinance.
- (iv) To review and evaluate, on an ongoing basis, animal-related issues, needs and services in Stokes County.

- b. Composition: The Animal Control Advisory Board shall be composed of five (5) members for two-years rotating terms in compliance with the Stokes County Animal Control Advisory Board By-Laws established and approved by the Stokes County Board of Commissioners. The Board shall have the authority and responsibility conferred by said by-laws. Members shall be appointed by the Stokes County Board of Commissioners in accordance with said by-laws.

## **ARTICLE II: ANIMAL CONTROL DEPARTMENT**

### **SECTION 1: ANIMAL CONTROL DEPARTMENT**

- ~~a.~~ The Animal Control Department of Stokes County, hereinafter referred to as the Animal Control Department, is composed of the Stokes County Animal Control Director and employees in accordance with the terms and conditions set forth in this Ordinance.

### **SECTION 2: ENFORCEMENT**

- a. The Stokes County Health Director may designate employee(s) of the Stokes County Animal Control Department to enforce the rabies Vaccination laws as required by NCGS 130A-185. In the performance of said duties, any ACO, as defined in Section 2(h) shall have all the powers, authority and immunity granted under this Ordinance and by the general laws of this state to enforce the provisions of this chapter, and the General Statutes of North Carolina as they relate to the care, treatment, control, or impoundment of animals.
- b. The Stokes County Animal Control Director shall coordinate with the Stokes County Health Director in conducting at least one rabies vaccine clinic per year in accordance with NCGS 130A-187.
- c. Except as may be otherwise provided by statute, local law, or ordinance, no officer, agent or employee of the county charged with the duty of enforcing the provisions of this chapter or other applicable laws shall be personally liable for any damage that may accrue to persons or property as a result of any act required

or permitted in the discharge of such duties unless he acts with actual malice.

- d. The Animal Control Department shall assist Stokes County municipalities experiencing animal control issues. In those areas over which municipal animal control departments are not applicable, the Animal Control Department shall apply, and assist each municipality enforcement of their regulations.
- e. The Animal Control Department may, if necessary, request the assistance of the Stokes County Sheriff's Office or municipal police in impounding any animal as permitted under the provisions of this Ordinance.

### **SECTION 3: OBJECTIVES OF ANIMAL CONTROL DEPARTMENT**

The Animal Control Department shall be charged with the responsibility of:

- a. Enforcing, in this county, all state and county laws, ordinances and resolutions relating to the care, custody, and control of animals.
- b. Assisting in the enforcement of the laws of the state with regard to animals, especially with regard to vaccination of animals against rabies and the confinement or leashing of dangerous animals, dangerous dogs and exotic animals.
- c. Investigating all reported animal bites or other human physical contact with suspected rabid animals.
- d. Investigating allegations of cruelty, neglect, or abuse of animals.
- e. Making such canvasses of the county, as is deemed necessary for the purpose of ascertaining that all animals are vaccinated against rabies as required by local ordinance or state statute.
- f. Operating the county animal shelter pursuant to policies of the Stokes County Animal Control division and as defined in NCGS 19A Section 3 & 02 NCAC 52J.
- g. Seizing and impounding, where deemed necessary, any animal involved in a violation of this or any other county ordinance or state law.
- h. Placing live-capture animal traps on private property, with the consent of the landowner, or on public property, in order to trap and remove stray, at large, abandoned, or nuisance domestic animals.

### **SECTION 4: RABIES CONTROL OFFICER**

Any ACO may be designated by the Stokes County Health Director as the Rabies Control

Officer for Stokes County and shall have such powers, duties, and responsibilities as are provided by the provisions of the North Carolina General Statutes; however, such powers, duties, and responsibilities as the Rabies Control Officer shall not conflict with or supersede the powers, duties, and responsibilities of the Health Director, or rabies inspectors appointed under the provisions of the North Carolina General Statutes.

If an ACO is designated as a Certified Rabies Vaccinator by the Health Director, the vaccinator shall complete the training course required by the State Division of Public Health; shall vaccinate only in Stokes County shall vaccinate only for business related to the animal control department; and shall not vaccinate personal animals or outside any parameters defined by the Animal Control Department.

### **ARTICLE III: LOST OR STRAY ANIMALS**

#### **SECTION 1: IDENTIFICATION OF ANIMALS**

Every owner of an animal shall provide the same with an identification tag, tattoo, microchip identification, or other marking on which is inscribed the owner's name and phone number.

#### **SECTION 2: IMPOUNDMENT**

Any domestic animal which, in the sole discretion of the ACO, appears to be lost, a stray, unwanted, abandoned, or in imminent danger, shall be impounded by the Animal Control Department and confined in the Stokes County Animal Shelter as governed by the North Carolina Department of Agriculture. Impoundment of such an animal shall not relieve the owner thereof from any penalty which may be imposed for a violation of this Ordinance.

#### **SECTION 3: AUTHORITY TO TRANQUILIZE OR DESTROY**

An ACO may, when attempting to impound an animal which cannot otherwise be captured for impoundment, tranquilize said animal. If attempts to tranquilize the animal are unsuccessful, and all other reasonable efforts at impoundment have failed, the ACO may destroy said animal.

#### **SECTION 4: NOTICE TO OWNER**

Immediately upon impounding an identified animal, the Animal Control Department shall make reasonable efforts to notify the owner and inform such owner of the conditions under which the animal may be redeemed. Such conditions include, but shall not be limited to, the charging of those fees as are described in Section 5 below. Pursuant to NCGS 19A-32.1 if, after 72 hours, the owner is unknown or cannot be located, or if the owner has not contacted the Animal Control Department, the animal shall then become the property of the Stokes County Animal Shelter as described in Section 6 (a).

## **SECTION 5: REDEMPTION BY OWNER**

The owner of an animal impounded under this Article may redeem the animal and regain possession thereof at any time during normal business hours within 72 hours after notice of impoundment is given, by complying with all applicable provisions of this Ordinance and paying such redemption fee and daily boarding fee as may be established by the County. The Owner also must show proof of ownership and proof of a valid Rabies vaccination.

## **SECTION 6: DISPOSITION OF UNREDEEMED ANIMALS**

- a. Failure to Redeem. If an impounded animal is not redeemed by the owner in compliance with Article III, Section 3, it may be disposed of in accordance with North Carolina Statute 19A-32.1.
- b. Rabies Quarantine. No impounded animal shall be allowed to be adopted from the Animal Shelter during a period of rabies quarantine as invoked by the Stokes County Health Director or their designee.

## **SECTION 7: REDEMPTION OF UNVACCINATED DOG OR CAT**

Payment for the required rabies vaccination will be the responsibility of the person redeeming the animal at the time the animal is redeemed.

## **SECTION 8: RABID ANIMAL NOT REDEEMED OR ADOPTED**

Notwithstanding any other provision of the Article, an impounded animal which appears to be suffering from rabies shall not be redeemed or adopted and shall be destroyed in a humane manner and sent to the state lab for testing.

## **SECTION 9: INJURED, SICK, OR DISEASED ANIMALS**

When the owner of an injured, sick, or diseased animal can be located, it shall be the owner's responsibility to provide veterinary care for the animal or authorize Animal Control to humanely euthanize the animal. If the animal is determined by an ACO to be severely injured, sick, or diseased, the animal shall be destroyed in a humane manner.

## **SECTION 10: PENALTY FOR VIOLATION**

The penalty for a violation under this Article III shall be as set forth in Article IX.

## **ARTICLE IV: ANIMALS CREATING A NUISANCE**

### **SECTION 1: "PUBLIC NUISANCE ANIMAL" DEFINED**

For purposes of this Article, "public nuisance animal" is defined as follows:

- a. An animal that is repeatedly found at large and off the property of its owner or keeper and not under physical restraint.
- b. An animal that continuously barks for one hour from the hours of 6:00 a.m. until 11:00 p.m. and/or for twenty minutes from 11:00 p.m. until 6:00 a.m.)
- c. An animal that habitually or repeatedly chases, snaps at, attacks, or harasses persons or other domestic animals and livestock. "Persons" includes, but is not limited to, pedestrians, joggers, and persons operating vehicles or other modes of transportation.
- d. An animal that repeatedly tips over garbage cans or damages yards, gardens, flowers, vegetables, or other personal property.
- e. An animal that repeatedly interferes with, molests, or attacks persons or other animals while off its own property.

## **SECTION 2: DETERMINATION OF PUBLIC NUISANCE ANIMAL AND SUBSEQUENT PROCEDURE**

- a. If, after adequate investigation of a Complaint, the ACO reasonably determines that an animal is a public nuisance animal the ACO shall notify the owner of same and shall instruct the owner to always keep the animal under restraint at all times.
- b. If an animal previously deemed to be a public nuisance animal is determined to have engaged in the same behavior under Section 1 above which led to the initial determination of the animal as a public nuisance animal, the ACO may issue a citation for violation of this Section.

## **SECTION 3: ESTROUS ANIMAL**

It shall be unlawful for any person owning or having possession, charge, custody or control over a female dog or female cat to allow that animal to be at large during its estrous period.

- a. Procedure: If, after investigation of a complaint, the ACO determines that a female is or has been at large during estrous, the ACO shall notify the owner of such animal and shall instruct the owner to keep the animal in such a manner that it will prevent the animal from coming in contact with a male of its species.
- b. Subsequent Violations: If the ACO thereafter determines, upon investigation of a subsequent complaint, that the animal is or has been at large again during estrous, the ACO shall issue a misdemeanor citation for violation of this section.
- c. Non-Identified Estrous Animals: Notwithstanding the foregoing, if upon any investigation the ACO determines that a female animal which is or has been at large during estrous is not an identified animal, the ACO may impound said animal and may hold and dispose of the same in accordance with the provisions of said Article III. This Section shall not be construed to prohibit the intentional breeding of animals on the premises of the owners or keepers of the animals



involved.

#### **SECTION 4: AUTHORITY TO TRANQUILIZE OR DESTROY**

An Animal Control Officer, when attempting to impound an animal under Article IV which cannot otherwise be captured for impoundment, may tranquilize said animal or, if attempts to tranquilize and all other reasonable efforts at impoundment have failed, may destroy said animal.

### **ARTICLE V: DANGEROUS, POTENTIALLY DANGEROUS, OR VICIOUS DOGS**

#### **SECTION 1: PURPOSE**

The purpose of this Article shall be to supplement the provisions of the North Carolina General Statutes governing dangerous and vicious dogs, and more specifically G. S. 130A-200 and Article IA of Chapter 67.

#### **SECTION 2: DEFINITIONS**

- a. Dangerous Dog – Pursuant to N.C.G.S 67-4.1(a)(1), a dangerous dog is one that:
  - (i) Without provocation has killed or inflicted severe injury on a person; or
  - (ii) Is determined by the person or Board designated by the county or municipal authority responsible for animal control to be potentially dangerous because the dog has engaged in one or more of the behaviors listed in N.C.G.S. 67-4.1(a)(2)
- b. Potentially Dangerous Dog – Pursuant to N.C.G.S. 67-4.1(a)(2), a potentially dangerous dog is a dog that is determined to have:
  - (i) Inflicted a bite on a person that resulted in broken bones or disfiguring lacerations or required cosmetic surgery or hospitalization; or
  - (ii) Killed or inflicted severe injury upon a domestic animal when not on the owner's real property; or
  - (iii) Approached a person when not on the owner's property in a vicious or terrorizing manner in an apparent attitude of attack.
- c. Secure Enclosure. A structure designed to securely house and restrain a dog that has been determined to be a potentially dangerous dog under Article V, Section 3(b) of this Ordinance. Said structure shall comply with each and every one of the following requirements:
  - (i) The structure shall be located on property owned or leased by, or under the

constructive possession of, the dog's owner, shall be a minimum size of 15 feet by 6 feet by 6 feet, and shall be enclosed by a floor, walls, and roof. The floor shall consist of a concrete pad at least 4 inches thick. If more than one dog is to be kept in the enclosure, the floor area shall provide at least 45 square feet for each dog. The walls and roof of the structure shall be constructed of chain link fencing of a minimum thickness of 9 gauge, supported by galvanized steel poles at least 2½ inches in diameter. The vertical support poles shall be sunk in concrete filled holes at least 18 inches deep and at least 8 inches in diameter. The chain link fencing shall be anchored to the concrete pad with galvanized steel anchors placed at intervals of no more than 12 inches along the perimeter of the pad. The entire structure shall be freestanding and shall not be attached or anchored to any existing fence, building, or structure. The structure shall have no more than one entrance door, which shall be secured by a child resistant lock that must remain locked at all times except when the dog's owner or an authorized veterinarian enters to feed, water, clean, or treat the dog.

- (ii) A perimeter fence shall be constructed around the entire structure, no less than 3 feet from the interior fencing walls of the structure itself. The perimeter fence shall be at least 6 feet in height, shall be of chain link construction with a minimum thickness of 9 gauge, shall be anchored to concrete along the entirety of all four sides in the same manner as the interior fencing walls (except for a single door as specified below), and shall be topped by chain link fencing which shall be of a minimum thickness of 9 gauge and which shall cover the entire area between the top of the perimeter fence and the top of the structure. A single door shall be located in the perimeter fence, on the opposite side from the entrance door to the structure. The door to the perimeter fence shall be secured by a child resistant lock and shall remain locked at all times except when the dog's owner or an authorized veterinarian enters to feed, water, clean, or treat the dog. The door to the perimeter fence shall be locked from the inside before the entrance door to the structure is opened.
- (iii) Provided there is no conflict with applicable zoning regulations, a warning sign of at least 120 square inches but no more than 240 square inches shall be visible from each exposure of the perimeter fence which is visible to any adjoining property. Each sign shall have a graphic representation of an appropriate animal such that the dangerousness or viciousness of the animal housed within the structure is communicated to those who cannot read, including young children. In the event of a conflict with applicable zoning regulations, the warning sign shall comply with the requirements of this subdivision (iii) as nearly as shall be practicable under said regulations.
- (iv) The owner of the dog shall be responsible for ensuring that the structure and perimeter fence are always maintained in such condition as to meet the requirements stated herein. The structure and perimeter fence shall be inspected

and approved by the Stokes County Building Inspections Department and an Animal Control Officer for compliance with this Ordinance and any applicable state or local building codes, and the owner shall pay any fees in connection therewith, before the same may be used to house a dog hereunder.

### **SECTION 3: DETERMINATION**

Pursuant to G. S. 67-4.1 (c), the Stokes County Animal Control Director, or their designee, is hereby designated as the person responsible for determining when a dog is a “dangerous dog” or a “potentially dangerous dog” under Article 1A of Chapter 67 of the North Carolina General Statutes. The Animal Control Advisory Board is further designated as a “separate board” as contemplated by G.S. 67- 4.1 (c) which shall hear any appeal from a determination of the Director or his designee pursuant to NCGS 67 - 4.2c.

### **SECTION 4: IMPOUNDMENT OF “DANGEROUS DOGS”; AND “POTENTIALLY DANGEROUS DOGS”; DISPOSITION**

In addition to the remedies provided in Article 1A of Chapter 67 of the North Carolina General Statutes, the Director or his designee shall impound a “dangerous dog” or a “potentially dangerous dog” as defined under G. S. 67-4.1 (a) (1) or (2), as follows:

- (i) Impoundment of Dangerous Dog: If, following investigation of a complaint under Article IX below, a determination is made by the Animal Control Director or his designee that the dog is a dangerous dog under either G.S. §§67-4.1(a)(1)a.1. or 67-4.1(a)(1)b., or both of said sections, such dog shall be impounded immediately upon delivery to the owner of the written notification as required under G.S. §67-4.1(c), which statute shall apply under this subsection (a) the same as in cases involving potentially dangerous dogs.
  - a. Appeals: Such dog shall be held at the Animal Shelter pending the resolution of all appeal proceedings pursuant to the Stokes County Animal Control Advisory Board By-Laws and G.S. §67-4.1(5)(c).
  - b. Destruction: In the event of a final determination that the dog is a “dangerous dog” under either or both of said sections, the dog shall be destroyed by the Animal Control Department.
- (ii) Impoundment of Potentially Dangerous Dog: If, following investigation of a complaint, a determination is made by the Animal Control Director or his designee that the dog is a potentially dangerous dog, the owner shall receive written notification as required under G.S. §67-4.1(c).
  - a. Appeals: In the event of an appeal, such dog shall be held at the Animal Shelter pending the resolution of all appeal proceedings under the Stokes County Animal Control Advisory Board By-Laws and G.S. §67-4.1(5)(c).
  - b. Release and Redemption: In the event of a final determination that the

dog is neither a "dangerous dog," nor a "potentially dangerous dog," such dog shall immediately be released to its owner upon compliance by the owner with all applicable provisions of this Ordinance, and payment of such redemption fee and daily boarding fee as may have been established by the County.

- c. Procedure after Determination of Potentially Dangerous Dog: In the event of a final determination that the dog is a "potentially dangerous dog," such dog shall be disposed of as follows:
1. If the owner of the dog is not known, shelter staff/director will make individualized determinations as to whether the animal is unadoptable due to temperament. If so determined, dog shall be destroyed by the Animal Control Department after required 72-hour hold.
  2. Where said final determination is based on one or more of the behaviors described in G.S. §67- 4.1(a)(2)a then, if the owner of the dog is known, said owner may redeem the dog by payment of such redemption fee and daily boarding fee as may have been established by the County provided, that it shall be an express condition of any such redemption that the owner at all times thereafter keep the dog within a secure enclosure as defined in Article V, Section 2, Paragraph (c) above. The dog may not be redeemed until the secure enclosure has been completed, inspected, and approved, as provided above.
  3. The Animal Control Department may establish a deadline for completion, not to be less than sixty (60) days, after which, if said secure enclosure is still not sufficiently completed to allow for inspection and approval, the dog may be destroyed by the Animal Control Department. If a dog is destroyed pursuant to any of the provisions of this subdivision (i), the owner shall be responsible for payment of such daily boarding fee as may have been established by the County and as shall have accrued between the time of impoundment and the time of destruction.
  4. The owner shall at all times be and remain in compliance with the requirements of Article V, Section 2, Paragraph (c) as to any secure enclosure required and upon failure to comply the owner shall be subject to such civil penalties as are permitted under Article IX below.
  5. It shall be a further express condition of redemption under this subdivision that, within thirty (30) days after redemption, the dog must be spayed or neutered and fitted with microchip identification, at the owner's expense. Prior to release rabies vaccination shall be current. The Animal Control Department may require written evidence, in the form of receipts or other records from a licensed veterinarian, confirming that this condition has been satisfied. If the owner of the dog fails to satisfy this condition within the time stated, the Director or his designee shall issue a

citation to the owner for such civil penalties as are permitted under Article IX below.

6. If, within thirty (30) days after issuance of the citation, the condition still has not been satisfied and the civil penalty paid, the dog shall be destroyed by the Animal Control Department.
  7. Upon redemption under this subdivision, the Animal Control Department shall serve upon the owner a notice of final determination which shall state that the dog has been determined to be a potentially dangerous dog under G.S. §67- 4.1(a)(2)a. and that the dog and its owner are subject to all of the requirements hereunder.
- d. Where said final determination is based on one or more of the behaviors described in G.S. §67-4.1(a)(2)b. or 67- 4.1(a)(2)c., then, if the owner of the dog is known, said owner may redeem the dog by payment of such redemption fee and daily boarding fee as may have been established by the County; provided, that it shall be an express condition of any such redemption that the owner at all times thereafter keep the dog in a secure enclosure as defined in Article V, Section 2, Paragraph (c), or under restraint as defined in Article I, Section 2, Paragraph (z). Provided that, however:
1. It shall be a further express condition of redemption under this subdivision (ii) that, within thirty (30) days after redemption, the dog must be spayed or neutered and fitted with microchip identification, at the owner's expense. The Animal Control Department may require written evidence, in the form of receipts or other records from a licensed veterinarian, confirming that this condition has been satisfied.
  2. If the owner of the dog fails to satisfy this condition within the time stated, the Director or his designee shall issue a citation to the owner for such civil penalties as are permitted under Article IX below.
  3. Upon redemption under this subsection, the Animal Control Department shall serve upon the owner a notice of final determination which shall state that the dog has been determined to be a potentially dangerous dog under G.S. §67- 4.1(a)(2)b. or G.S. §67-4.1(a)(2)c., as the case may be, and that the dog and its owner are subject to all of the requirements hereunder.
- e. **Violations of Secure Enclosure or Restraint Provisions** - If, after redemption of a potentially dangerous dog as set forth above, the Director or his designee makes a determination following investigation of a complaint that said dog has not been kept within a secure enclosure by the owner at all times, or has not been kept under restraint at all times, the following actions shall be taken:

1. First & Second Violation: The Director or his designee shall issue a citation to the owner for such civil penalties as may be applicable.
  2. Third Violation: The subject dog shall be impounded immediately. Such dog shall be held at the Animal Shelter pending the resolution of all appeal proceedings under G.S. §67-4.1(c). In the event of a final determination that the owner did not in fact fail to keep the dog within a secure enclosure at all times or under restraint at all times, as the case may be, such dog shall immediately be released to its owner in compliance with and under the requirements of subdivision (i) or subdivision (ii) above, whichever is applicable. In the event of a final determination that the owner did in fact fail to keep the dog within a secure enclosure at all times or under restraint at all times, as the case may be, the dog shall be euthanized by the Stokes County Animal Control Department.
- f. Additional Determination of Potentially Dangerous Dog - If, after redemption of a dog deemed to be a potentially dangerous dog as set forth in either subdivision (i) or subdivision (ii) above, the Director or his designee makes a determination following investigation of a separate and new complaint that the dog has engaged in any of the behaviors prohibited under G.S. §67-4.1(a)(1) or (2) following said redemption, the dog shall be impounded immediately upon delivery to the owner of the written notification. Such dog shall be held at the Animal Shelter pending the resolution of all appeal proceedings under G.S. §67-4.1(c), which statute shall apply under this subdivision (vi) the same as set forth elsewhere in this subsection (b). In the event of a final determination that the dog did not in fact engage in any of said behaviors, such dog shall immediately be released to its owner in compliance with and under the requirements of subdivision (i) or subdivision (ii) above, whichever is applicable. In the event of a final determination that the dog did in fact engage in any of said behaviors, the dog shall be destroyed by the Animal Control Department.
- g. Release - In the event of a final determination that the dog is neither a "dangerous dog," nor a "potentially dangerous dog," such dog shall immediately be released to its owner upon compliance by the owner with all applicable provisions of this Ordinance, and payment of such redemption fee and daily boarding fee as may have been established by the County.
- h. Copy of Ordinance and Proof of Receipt - Whenever the Director or his designee is required by the terms of this Section to deliver to the owner of a dangerous or potentially dangerous dog the written notification as set forth under G.S. §67-4.1(c), the Director or his designee shall simultaneously deliver to the owner a copy of this Ordinance and shall obtain from said owner a signed receipt as to both.

## SECTION 5: REGISTRATION OF POTENTIALLY DANGEROUS DOGS

- a. Registration Required. A current registration shall be maintained by the Stokes County Animal Control Department as to every dog for which a final determination has been issued that the same is a potentially dangerous dog under this article. The owner of said dog is responsible for ensuring that the dog is registered hereunder. Registrations required under this Section 4 shall be made upon issuance of the final determination and shall include the name and address of the owner, identifying information concerning the dog, and such other information as the Stokes County Animal Control Department may reasonably request. Thereafter the owner shall register the dog annually with the Animal Control Department during the month of January unless the dog has died, has been sold, or its ownership has been transferred to any other person, in which event the provisions of subsection (b) below shall apply.
- b. Sale, Transfer, or Death of Dog.
  - (i) Sale or Transfer of Dog to New Owner Residing Within County. The sale or transfer of any dog for which a registration is required under Section 5 shall be subject to prior approval by the Animal Control Department if the new owner resides within the County. The following procedure shall apply:
    - a) The owner of the subject dog shall first notify the Animal Control Department. Said notification shall include the information as required under subsection (a) above as to the new owner.
    - b) The Animal Control Department shall have a period of thirty (30) days from receipt of said notification in which to contact the new owner and investigate and determine whether said new owner has the capability to comply with the requirements of this Ordinance concerning potentially dangerous dogs. As a part of said determination, the Animal Control Department shall, no later than ten (10) days after receipt of notification from the current owner, deliver a copy of this Ordinance to the new owner and request from said new owner a signed written statement, on such form as shall be approved by the Animal Control Department, certifying that said new owner has received such copy and will at all times be and remain in compliance with the requirements of the same.
    - c) The new owner shall furnish a signed written statement to the Animal Control Department within the ten (10) days,



and shall cooperate with and provide such further information to the Animal Control Department as may be reasonably requested in connection with the proposed sale or transfer of the dog.

- d) If the Animal Control Department, upon timely receipt of said written statement and completion of the investigation required hereunder, determines that the new owner is able and willing to comply with the requirements of this Ordinance, the Animal Control Department shall so notify both the current owner and the new owner in writing within the above stated ten (10) day period. Thereafter the sale or transfer of the dog may take place, and the new owner shall thereupon be responsible for compliance with the provisions of this Section 4 and for compliance with all other requirements of this Ordinance. If the new owner fails to timely furnish the signed written statement as required herein, the Animal Control Department shall not approve the proposed sale or transfer until such time as the same has been furnished.

(ii) Sale or Transfer of Dog to New Owner Residing Outside County.

In the event the owner of a dog for which a registration is required under this Article intends to sell or transfer the same to a person residing outside the County, the following procedure shall apply:

- a) The selling or transferring owner shall notify the Animal Control Department as to the same prior to such sale or transfer.
- b) As soon as practical following receipt of said notification the Animal Control Department shall notify the Animal Control Department of the county of residence of the new owner, by registered or certified letter, return receipt requested, as to the sale or transfer of said dog and as to its designation under this Ordinance as a potentially dangerous dog, together with such other information as the Animal Control Department may deem appropriate.

(iii) Bringing Dog into County. In the event a dog which has been determined by another county or jurisdiction to be a dangerous dog or potentially dangerous dog under Article 1A of Chapter 67 of the North Carolina General Statutes, or under similar provisions of any other applicable statute, ordinance, or law of any other jurisdiction, is sold or transferred to an owner residing within the County, or is brought into the County for any reason (other than temporary veterinary care), the following procedure shall apply:



- a) The owner to which said dog is being sold or transferred, or the person responsible for bringing said dog into the County, shall immediately notify the Animal Control Department as to the same and shall cause said dog to be registered in accordance with the requirements of this Section 4. Any dog which is registered or required to be registered with the Animal Control Department under this subdivision (iii) shall be deemed to be a dangerous dog or potentially dangerous dog under this Article V, as the case may be, and the owner of said dog shall comply with all of the applicable requirements hereof within such times as shall be established by the Animal Control Department, but in no event less than thirty (30) days.
  
- (iv) Death of Dog. In the event a dog for which a registration is required under subsection (a) dies, the owner shall immediately notify the Animal Control Department as to the same and shall, within twenty-four (24) hours of said dog's death, present the dog's body for scanning as to the microchip identification required under this Article V. Said scanning may be performed either by a licensed veterinarian or by the Animal Control Department. A licensed veterinarian performing a scan under this subdivision (iv) shall report the results of the same to the Animal Control Department, which shall maintain a written record of all scans performed hereunder for the purpose of verifying the death of potentially dangerous dogs registered pursuant to this Section 4. Payment of all fees and expenses for compliance with the foregoing requirements shall be the responsibility of the dog's owner.
  
- c. Penalty for Violation. The penalty for a violation of any of the requirements under this Section shall be as set forth in Article IX below.

## **ARTICLE VII: ANIMAL WELFARE**

### **SECTION 1: PURPOSE OF THIS SECTION**

It is the purpose of this section to supplement Article 47 of the North Carolina General Statutes, and all other state laws regarding animals for which the Animal Control Division has enforcement authority pursuant to Article II, Section 3.

### **SECTION 2: CRUELTY TO ANIMALS**

It shall be unlawful for any person to abuse, molest, maim, disfigure, torture, torment, deprive of necessary sustenance, cruelly beat, mutilate or kill, wound, injure, poison,

abandon or subject to conditions detrimental to the health or general welfare any animal, or to cause or procure such action. As used in this section the words “torture”, “torment” and “cruelty” include or refer to any act, omission or neglect causing or permitting unjustifiable physical pain, suffering or death is caused or permitted; but such terms shall not be construed to prohibit lawful taking of animals under the jurisdiction and regulation of the Wildlife Resources Commission; nor to prohibit the Animal Control Department or persons duly authorized by the County of Stokes or veterinarians from destroying dangerous, unwanted or injured animals in a humane manner; nor to prohibit the lawful use of pesticides for control of insects, rodents, or household and farm pests.

### **SECTION 3: ANIMAL WELFARE**

- (a) Food, Shelter & Water: Owners of animals must provide the animals with adequate food, shelter, and water as defined in Article I.
- (b) Tethering or Trolley Systems: Tethering or trolley systems must be at least seven feet in length. The tethering device must be attached in such manner as to prevent strangulation or other injury to the dog and entanglement with objects. Tethers must be made of rope, twine, cord, chain or similar material with a swivel on two ends and which does not exceed 10% of the dog's body weight. All collars or harnesses used for the purpose of the lawful tethering of a dog must be made of nylon or leather. No person shall tether a dog with a chain or wire or other device to, or cause such attachment to, any collar other than a buckle type collar or body harness. No person shall tether with a chain or a wire or other device to, or cause such attachment to, a head harness, choke-type collar or pronged collar to a dog. No person shall tether with a chain, wire or other device to a dog where the weight of the tethering device and the collar combined exceeds 10% of the dog's body weight. No person shall tether with a chain or wire or other device a dog in such a manner that does not allow the dog access to adequate food, water or shelter. No person shall tether a sick, diseased and/or injured dog or an estrous dog.

### **SECTION 4: REGISTRATION OF BREEDING KENNEL**

Current registration shall be maintained by the Animal Control Department for each breeding kennel located within the County. The owner or operator of said breeding kennel is responsible for ensuring that the same is registered hereunder. Registrations and a \$500.00 permit fee are required under this Section shall be made no later than thirty (30) days following the effective date of this Ordinance and shall thereafter be renewed in January of each year. All registrations shall include the name, address, and telephone number of the owners and/or operators of the same, the address and physical location of the breeding kennel, and the number of dogs over the age of six (6) months being kept at the breeding kennel as of January 1 of the year for which the registration is made.

## **SECTION 5: IMPOUNDMENT**

- (a) General Provision: If the Animal Control Department determines in its discretion that an animal's life is in immediate danger due to a violation of any of the provisions of this Article, the Animal Control Department may impound the same.
- (b) Non-Exclusive Remedy: Impoundment under this subsection (a) shall not affect the application or imposition of such penalties as may be authorized under Article below.
- (c) Holding and Redemption: An animal impounded hereunder shall be held for three full business days and disposed of in accordance with the provisions of Article III above, provided that no right of redemption by the owner shall be allowed if the animal was impounded due to the owner's violation of any of the provisions of this Article; and provided further, that the owner shall be liable for the costs of impoundment, boarding, care, and disposition of the animal, as incurred by the Animal Control Department, which costs may be recovered by the County in the form of additional civil penalties as set forth under Article IX below.

## **SECTION 6: PENALTY FOR VIOLATION**

The penalty for violation under this Article shall be as set forth in Article IX below.

## **ARTICLE VIII: RABIES CONTROL**

### **SECTION 1: RABIES CONTROL**

The owner of every dog and cat over four (4) months of age shall have the animal vaccinated against rabies and shall comply with all of the terms and provisions of Part 6 of Article 6 of Chapter 130A of the North Carolina General Statutes pertaining to rabies control.

### **SECTION 2: RABIES VACCINATION TAGS**

It shall be unlawful and a violation of this Ordinance for the owner of any dog to cause or permit the same to fail to wear at all times a valid rabies vaccination tag as required under the provisions of G.S. §130A-190. Pursuant to the authority of G.S. §130A-190(a), this Section 2 shall apply only to dogs and shall not apply to cats or ferrets.

### **SECTION 3: IMPOUNDMENT OF DOGS NOT WEARING REQUIRED RABIES VACCINATION TAGS**

- (a) Duration of Impoundment. The duration of impoundment for a dog impounded by an Animal Control Officer pursuant to G.S. §130A-192 shall be seventy-two (72) hours. At the expiration of said time, if the dog has not been reclaimed by its owner, it shall be disposed of as authorized by G.S. §130A-192.

- (b) **Impoundment Fee.** A dog impounded by an Animal Control Officer pursuant to G.S. §130A-192 shall not be returned to its owner until the owner shall have paid to the Animal Control Shelter such impoundment fee as has been established by the County.

#### **SECTION 4: PENALTY FOR VIOLATION**

The penalty for a violation under this Article VIII shall be as set forth in Article IX below.

### **ARTICLE IX: PENALTIES AND ENFORCEMENT**

#### **SECTION 1: PENALTIES**

- (a) **Misdemeanors.** Notwithstanding any civil penalties which may be assessed under subsection (b) below, any person violating any of the provisions of this Ordinance may be found guilty of a Class 3 Misdemeanor under G. S. 14-4 and 153A-123.
- (b) **Non-Exclusivity of Penalties:** Civil penalties and criminal penalties are not mutually exclusive in application under this Ordinance.
- (c) **Civil Penalties.** In addition to, and not in lieu of, the criminal penalties and other remedies provided by this Ordinance or by State law, a violation of any of the provisions of this Ordinance may also subject the offender to the civil penalties hereinafter set forth.
- (d) **Continuing Violation:** For a continuing violation, each day's violation shall be deemed to be a separate offense.
- (e) **Issuance of Citation:** The ACO shall be authorized to issue a citation to such person, giving notice of the violation. Citations so issued may be delivered in person or mailed by registered or certified mail, return receipt requested, to the person charged if such person cannot otherwise be readily located.
- (f) **Time for Payment/Failure to Pay:** The civil penalty or penalties set forth in the citation must be paid within Thirty (30) days of the receipt of the citation and shall be paid to the Animal Control Section. The Animal Control Section shall forward all such penalties collected to the Finance Office for the County of Stokes for application as by law provided. If the person charged fails to pay the civil penalty within the time prescribed, a criminal summons shall be issued against such person charging a misdemeanor violation of this Ordinance under subsection (a) above and upon conviction, such person shall, in addition to the penalties prescribed for said misdemeanor violation of this Ordinance, be punished as the court prescribes for failure to pay the civil penalties imposed hereby.
- (g) **Civil Penalty Schedule:** The civil penalties for a violation of this Ordinance

shall be assessed as follows:

- i. For a violation of any provisions of Article III, IV, V, VI, VII, or XI, the civil penalty shall be:
  - First Offense - One Hundred Dollars (\$100.00)
  - Second Offense - Two Hundred Fifty Dollars (\$250.00)
  - Third or Subsequent Offense - Four Hundred Dollars (\$400.00)
- ii. For the following specific violations of Article V, Section 4, the civil penalty shall be the following:
  - Failure to receive prior approval for sale or transfer of Potentially Dangerous Dog to new owner by current owner - \$500.00 fine to new owner and current owner.
  - Failure to submit required signed written statement to Animal Control Department within 10 day period by new owner - \$500 fine to each the new owner and current owner.
- iii. For the following specific violations of Article VIII, the civil penalty shall be the following:
  - Tampering with traps - \$25;
  - Stealing traps - Replacement Value

## **SECTION 2: EQUITABLE REMEDY**

This Ordinance may be enforced by an appropriate equitable remedy issuing from a court of competent jurisdiction.

### **ARTICLE X: ANIMAL SHELTER FEES**

The Stokes County Board of Commissioners shall set the fees to be assessed by the Animal Shelter. The director of said Department is given the discretion to waive, change, or reduce these fees to assist in the adoption of animals or to help citizens with financial needs related to animal care and welfare.

### **ARTICLE XI: REGULATION OF OWNERSHIP, KEEPING OF AND HARBORING OF INHERENTLY DANGEROUS EXOTIC ANIMALS**

## **SECTION 1: PURPOSE AND AUTHORITY**

The purpose of this Article is to protect the public against health and safety risks that inherently dangerous exotic animals pose to the community and to protect the welfare of the individual animals held in private possession. By their very nature, certain exotic animals are wild and potentially dangerous, do not adjust well to a captive environment, and present a genuine threat to the safety and well-being of the public.

It is a further purpose of this Article to complement those rules already in existence in the State of North Carolina with respect to the regulation of wild animals by the North Carolina Wildlife Resources Commission, which includes animals such as raccoons, skunks, foxes, bats, and others, that present a danger to the safety and well-being of the public through their inherently dangerous nature, through carrying rabies, or otherwise. Accordingly, the County intends to exempt from this Article those wild animals which are subject to said rules.

For the reasons set forth above, and pursuant to the authority granted in G.S. §§153A-121, 153A-131, and 113-133.1, the County enacts and adopts the regulations set forth herein.

## **SECTION 2: DEFINITIONS**

For purposes of this Article, the following terms, phrases, words, and their derivations shall have the meaning defined herein, unless the context clearly indicates that another meaning is intended. Words used in the present tense include the future and past tense, words in the plural number include the singular number, words in the singular number include the plural number, and words in the masculine gender include the feminine gender. These definitions are in addition to, and not in lieu of, those definitions set forth in Article I of this Ordinance; provided, that the scope of this Article shall be as set forth in Section 3 below.

- (a) **Inherently Dangerous Exotic Animal:** Any mammal, reptile, or arachnid which is a member of a species that, due to the inherent nature of the species, may be considered dangerous to humans; provided, however, that expressly excluded from this definition are animals which are indigenous to Stokes County and which are subject to the requirements for captivity permits under the rules of the North Carolina Wildlife Resources Commission as contained in 15A N.C.A.C. 10H Section .0300 or any successor rules or regulations thereto. Inherently dangerous exotic animals specifically include, but are not limited to, any or all of the following orders and families, whether bred in the wild or in captivity, and any or all hybrids. The animals listed in parentheses are intended to act as examples and are not to be construed as an exhaustive list or limit the generality of each group of animals, unless otherwise specified:

- (1) **Class Mammalia:**
    - (i) **Order Artiodactyla** (such as hippopotami, giraffes, and camels, but not cattle, swine, sheep, goats, llamas, or alpacas);

(ii) Order Carnivora:

- (a) Family Felidae (such as lions, tigers, panthers, leopards, jaguars, ocelots, and servals, but not domestic cats);
- (b) Family Canidae (such as wolves and jackals, but not domestic dogs);
- (c) Family Ursidae (all bears);
- (d) Family Mustelidae (such as weasels, martins, and minks, but not ferrets);
- (e) Family Procyonidae (such as coatis);
- (f) Family Hyaenidae (all hyenas);
- (g) Family Viverridae (such as civets, genets, and mongooses);

(iii) Order Edentalia (such as anteaters, armadillos, and sloths);

(iv) Order Marsupialia (such as kangaroos and wallabies);

(v) Order Perissodactyla (such as rhinoceroses and tapirs, but not horses, donkeys, or mules);

(vi) Order Primates (such as lemurs, monkeys, chimpanzees, baboons, gorillas, and all other non-human primates);

(vii) Order Proboscidea (all elephants);

(viii) Order Rodentia (but not guinea pigs, rats, mice, gerbils, hamsters, prairie dogs, or chinchillas);

(2) Class Reptilia:

(i) Order Squamata:

- (a) Family Varanidae (only water monitors and crocodile monitors);
- (b) Family Iguanidae (only rock iguanas);

- (c) Family Boidae (only those whose actual length exceeds eight (8) feet);
- (d) Family Colubridae (only boomslangs and African twig snakes);
- (e) Family Elapidae (such as coral snakes, cobras, mambas, etc.) - all species;
- (f) Family Natricidae (only keelback snakes);
- (g) Family Viperidae (such as cottonmouths, etc.) - all species;
- (h) Family Helodermidae (such as gila monsters and Mexican beaded lizards);
- (i) Family Crotalidae (pit vipers);
- (j) Family Atractaspidae (burrowing asps);
- (k) Family Hydrophilidae (sea snakes);
- (ii) Order Crocodilia (such as crocodiles, alligators, caimans, gavials, etc.) – all species.

(3) Class Arachnida:

- (i) Order Araneae (only spiders which are venomous, but excluding tarantulas);
- (ii) Order Scorpionida (all scorpions).

- (b) Owner: The term “Owner” shall have the same meaning as defined in Animal Control Ordinance Article 1 Section 2. As used with Exotic Animals, Owner also includes one who allows an exotic animal to remain in, be lodged, fed, given shelter or refuge within the Owner’s home, store, yard, enclosure, out-building, abandoned vehicle or building, place of business, or any other premises in which the person resides or over which the person has control.

### **SECTION 3: PROHIBITIONS**

- (a) It shall be unlawful to own, possess, keep, or harbor, bring into the County, have in one's possession, act as a custodian for, or have custody of an inherently dangerous exotic animal within the County; provided,



that the Owner of any inherently dangerous exotic animal as defined in this Ordinance who owned, possessed, kept or harbored or be fed or be given shelter or refuge within the person's home, store, yard, enclosure, outbuilding, abandoned vehicle or building, place of business, or any other premises on which the person resides or over which the person has control such inherently dangerous exotic animal on or before the effective date of this Ordinance shall remove said animal(s) from the County within one (1) year following the adoption of this Ordinance.

- (b) It shall be unlawful and a violation of this Ordinance for any person who violates subsection (a) of this Section 6 to release or abandon an inherently dangerous exotic animal, in such manner as to cause or permit the animal to be at large in the County, for the purpose of evading prosecution under said subsection (a).

#### **SECTION 4: EXEMPTIONS**

This Article shall not apply to:

- i. Veterinary clinics in possession of such animals for treatment or rehabilitation purposes;
- ii. Institutions regulated by the USDA;
- iii. Institutions accredited by the American Zoo and Aquarium Association;
- iv. Animal control authority or law enforcement officers acting under authority of this Act;
- v. Persons temporarily transporting such animals through the County, providing that such transport shall not be longer than 24 hours, and the animal is at all times maintained within a confinement sufficient to prevent it from escaping.
- vi. Any licensed or accredited research medical institution or educational institution.

Notwithstanding the foregoing, any such exempt entity or person from which an inherently dangerous exotic animal escapes or is released for any reason whatsoever (without regard to fault) shall be liable for the costs of capturing said animal as provided in Section 6(a) below.

#### **SECTION 5: ENFORCEMENT OF ARTICLE**

The Animal Control Department and its Officers and employees, and any law enforcement agency having authority within the territorial jurisdiction of this Ordinance, shall be empowered to enforce the provisions of this Article.

## SECTION 6: IMPOUNDMENT AND/OR DISPOSITION OF INHERENTLY DANGEROUS EXOTIC ANIMALS

The following provisions shall govern the impoundment and/or disposition of inherently dangerous exotic animals present in the County in contravention of this Article:

- (a) The Animal Control Department may immediately take up and impound an inherently dangerous exotic animal if the Animal Control Department determines in its discretion that it has facilities sufficient to safely house the animal and that the impoundment can be undertaken without injury to persons or property. The possessor is liable for the costs of capture, placement, and care for the inherently dangerous exotic animal from the time the attempt to capture begins or impoundment occurs (whichever happens first) until the time the animal has been relocated to an approved facility as set forth hereunder, or has been returned to the possessor (in the case of an exempt entity or person), or has been destroyed. Said costs may be recovered by the County in the form of additional civil penalties as set forth under Article IX of this Ordinance.
- (b) If an inherently dangerous exotic animal is impounded as set forth above, the possessor must, within seventy-two (72) hours of impoundment, post a security bond or cash deposit with the Animal Control Department in an amount sufficient to guarantee payment of all reasonable expenses incurred and expected to be incurred in capturing, caring and providing shelter for the animal.
  - (i) **Reasonable Expenses** - Reasonable expenses shall include, but are not limited to, the estimated cost of feeding, medical care, and boarding for at least thirty (30) days, plus the cost of relocating the animal as set forth hereunder.
  - (ii) **Relocation** - Said security bond or cash deposit shall not prevent the Animal Control Department from relocating the animal at any time; provided, that upon such relocation the Animal Control Department shall recover under the security bond or cash deposit only those sums actually incurred in connection with the above listed expenses;
  - (iii) **Extension of impoundment** - The Animal Control Department may, in its discretion, keep the animal under impoundment for a period of up to sixty (60) days if the possessor has posted a security bond or cash deposit sufficient to cover such period.
  - (iv) **Calculation of Amount of Bond or Deposit** - In all cases the amount of the security bond or cash deposit shall be determined by the Animal Control Department and shall be based on the current rate to feed, provide medical care for, and house the animal, plus the expected cost of relocating the animal, plus costs already incurred for the same and for capturing the animal. The form for security bonds as

required herein shall be approved by the Animal Control Department.

- (c) If an inherently dangerous exotic animal is impounded as set forth above, and the possessor of said animal complies with the bond or cash deposit provisions listed above; the Animal Control Department shall, attempt to find proper and safe housing for the animal outside the County through placement of the animal with an institution or location accredited by the American Zoo and Aquarium Association (AZA).
- (d) If said security bond or cash deposit is not timely posted, or if the possessor of the animal is unknown or cannot be located, the Animal Control Department may nonetheless, in its discretion, attempt to find proper and safe housing for the animal outside the County as stated above; provided, that if the possessor is subsequently identified or located, said possessor shall be liable for all costs of placement and care incurred by the Animal Control Department as set forth in subsection (a) of this Section.
- (e) The provisions of subsections (b) and (c) of this Section shall not apply to an exempt entity or person as set forth in Section 4 above and Animal Control Department shall allow the exempt entity or person to recapture the animal or, if the animal is impounded, shall return the same to the exempt entity or person upon payment in full of all costs of capture as provided hereinabove, only if all of the following criteria are met;
  - (i) The impounded animal escaped or was released from an exempt entity or person as set forth in Section 4 above; and
  - (ii) The animal can safely be impounded and returned to the exempt entity or person or can safely be recaptured by said entity or person; and
  - (iii) The exempt entity or person has taken reasonably sufficient steps to assure that the animal will not escape or be released in the County again; and
  - (iv) The animal has not previously escaped or been released in the County.
- (f) If the Animal Control Department determines in its discretion that an inherently dangerous exotic animal cannot be captured and impounded within the requirements of subsection (a) above, the Animal Control Department may authorize and direct the possessor to retain the animal and, within a fixed period of time not to exceed sixty (60) days, relocate the animal to proper and safe housing outside the County through placement with an institution or location accredited by the AZA.

- (i) The foregoing provision shall apply only if the Animal Control Department determines, in its discretion, that the animal has not caused injury to persons or property and that the possessor has facilities sufficient to safely house the animal and prevent it from escaping or causing such injury during the period when it is being relocated.
- (g) The decision of the Animal Control Department to proceed under this Section shall in no way affect the applicability or imposition of civil penalties as to the possessor for violating the provisions of Section 2 above, and during any period of relocation hereunder the civil penalties so imposed shall continue until the possessor presents documentation or other satisfactory proof to the Animal Control Department that the animal has been relocated as required herein.
- (h) Unless otherwise prohibited by the Federal Endangered Species Act or other applicable Federal or State law, the Animal Control Department may immediately destroy an inherently dangerous exotic animal in a humane manner if:
  - (i) The Animal Control Department determines, in its discretion, that the animal cannot be taken up and impounded within the requirements of subsection (a) above, and further determines in its discretion not to proceed under the provisions of subsection (e) above; or
  - (ii) The possessor of the animal fails to timely post the security bond or cash deposit as required therein; or
  - (iii) proper and safe housing cannot be found for the animal as set forth therein; or
  - (iv) The animal has escaped or been released from an exempt entity or person but does not fall within the provisions of subsection (d) above.

## **SECTION 7: PENALTY FOR VIOLATION**

The penalty for a violation under this Article shall be as set forth in Article IX above.

## **ARTICLE XI: COMPLAINTS**

### **SECTION 1: COMPLAINT TYPES & PROCEDURES**

- (a) Emergency Complaint - Any person may in the case of an emergency make a verbal complaint through the County Communications Center or directly to Animal Control or his designee, of a violation of Article III, IV, V, VI or VII above. Determination of whether or not the complaint qualifies as an emergency shall be in the discretion of the investigating ACO.
- (b) Verbal Complaint - Any person may make a verbal report to the County of a violation of Article II, III and VIII of this Ordinance, all such reports shall be made by telephone to the Animal Control Department, County Communications Center, by telephone or in person to the Animal Control Department. Telephone reports received by the County Communications Center shall be relayed to the Animal Control Section or appropriate municipal police for such action as may be authorized or appropriate under this Ordinance.
- (c) Written Complaint - Any person may make a complaint to the County about a violation of Article IV, V, VI or VII of this Ordinance. All such complaints shall be written and shall be on a form prescribed by the County. Such complaints shall be presented as follows and may not be third party:
- (d) Article IV, V, VI or VII Complaints - A written complaint of a violation of Article IV, V, VI, or VII shall be presented to the Animal Control Department. The Animal Control Department shall develop a written complaint form and shall always maintain copies of same, which shall be made available for inspection upon request to any person. The form shall require such information as shall be deemed sufficient by the Animal Control Section to permit a sufficient investigation to determine if a violation of Article IV, V, VI or VII has occurred, along with any other information deemed appropriate by the ACO.

## **ARTICLE XII: GENERAL PROVISIONS**

### **SECTION 1: PROHIBITIONS**

- (a) No person shall interfere with, hinder or molest the Animal Control Officer or any officers or employees of the Animal Control Department, or the Stokes County Public Health Director or his designee, in their performance of any duties under this Ordinance, nor shall any person seek to release any animal in the custody of the same or of the Animal Shelter unless otherwise specifically authorized by law. The penalty for a violation of this Section shall be as set forth in Article IX above.
- (b) No person shall conceal any animal from Animal Control, for the purpose of evading the requirements of this ordinance.
- (c) No person shall refuse to show proof of a rabies vaccination to any member of the Animal Control Division upon demand.

- (d) No person, other than a member of the Animal Control Section, shall remove any animal from a live-capture animal trap placed on private or public property by the Animal Control Section. It shall also be unlawful for any person to damage, destroy, move or otherwise tamper with a trap placed by the Animal Control Section on private or public property.

## **SECTION 2: SEVERABILITY**

If any part of this Ordinance or any portion or provision hereof, or the application hereof to any person or condition, is held to be invalid, such invalidity shall not affect the remaining parts of this Ordinance or their application to any other person or condition, and to this end the provisions of this Ordinance are hereby declared to be severable.

## **SECTION 3: IMPOUNDMENT AND DESTRUCTION STATE LAW**

All provisions of this Ordinance with respect to the impoundment or destruction of animals shall be subject to the requirements of State law concerning the same, including but not limited to all State statutes and regulations pertaining to rabies control.

## **SECTION 4: SUPERSEDES ALL PREVIOUS ORDINANCES**

This ordinance supersedes Animal Control & Animal Welfare Ordinance as set forth in Stokes County Ordinance Book adopted April 07, 1975 and became effective May 01 1975 and readopted on September 12, 1977, and amended on December 16, 1985, December 21, 1987, February 07, 1994, June 21, 2001, July 01, 2004, May 24, 2010, June 27, 2012, February 09, 2015, December 28, 2015, February 08, 2016, November 12, 2019, and April 12, 2021.

## **SECTION 5: EFFECTIVE DATE**

This Ordinance shall take effect and be in force upon adoption by the Stokes County Board of Commissioners.

## **Guidelines for Establishment and Operation Of the Stokes County Animal Control Advisory Council**

### **Article 1: Name and Purpose**

The Stokes County Board of County Commissioners desires to appoint a body to be called the Stokes County Animal Control Advisory Council, (Advisory Council). The purpose of which will be to provide review and evaluation of animal-related issues, needs and services on an ongoing basis and provide recommendations related to these matters to the Stokes County Board of County Commissioners.

### **Article 2: Duties**

The Advisory Council shall review and evaluate animal-related issues, needs and animal control services in Stokes County.

The Advisory Council shall assist the Stokes County Chief Animal Control Officer in the development of a Strategic Plan for the Stokes County Animal Control Department and provide proposed policy recommendations related to the plan for submission to the Stokes County Board of County Commissioners. Recommendations related to budget and capital improvements must also be submitted to the Stokes County Manager for review and consideration.

The Advisory Council shall monitor trends involving changes in animal populations, programs, demands for service, licensing activities and fees related to animals and report their findings to the Stokes County Board of County Commissioners as appropriate.

The Advisory Council shall coordinate its activities with other agencies and boards involved with animal welfare and control issues in order to provide the best utilization of community resources.

The Advisory Council or an authorized subcommittee of the council shall work with the County Manager as needed to review monetary donations made for the benefit of the Stokes County Animal Shelter and make expenditure recommendations for such funds.

The Advisory Council shall not be responsible for nor have authority over the day-to-day operations of the Stokes County Animal Control Department.



### Article 3: Membership

The Advisory Council shall consist of nine (09) members and they will be appointed by the Stokes County Board of County Commissioners and in accordance with the approved county appointment procedure. Appointments should fulfill the following affiliations and categories:

- a) One member employed by the Stokes County Sheriff's Office.
- b) One member employed by the Stokes County Health Department.
- c) A licensed Veterinarian.
- d) Stokes County Chief Animal Control Officer.
- e) One member from an Animal Rescue Organization.
- f) Four private citizens living in a separate geographical quadrant of Stokes County.

### Terms of Appointment

In forming the Advisory Council, the Stokes County Board of County Commissioners shall appoint half of the non-county employee appointments to a term of one year, and the remaining non-county employee appointments to an initial two-year term. Thereafter, all non-county employee members shall be appointed for two-year terms. County employee appointments will be made as needed.

### Vacancies

If a vacancy occurs, the Stokes County Board of County Commissioners shall appoint someone to fill the unexpired term in accordance with the position designation and approved county appointment procedure. A vacancy may be declared by the Advisory Council Leader when a council member has two (2) consecutive unexcused absences from regular meetings, or the member fails to provide the Advisory Council Leader or Stokes County Chief Animal Control Officer prior notice that they will need to be absent. When prior notice is properly provided, the Advisory Council Leader will determine if the absence is excused or unexcused.

### Officers

At a minimum, the Advisory Council shall elect one member as Leader and one member as Assistant Leader. Other officers may be established as deemed necessary by the Advisory Council. However, the Advisory Council shall have a member to record minutes of each meeting and all resolutions, recommendations, or adopted actions of any sort and such minutes will be available to the public within a reasonable period of time.

### Election of Officers

During the first established meeting of a majority of Advisory Council members and during the first meeting held in January of each year, the meeting will be opened by the Stokes County Chief Animal Control Officer. The Chief Animal Control Officer will call



for the members present to make nominations for the office of Leader. Upon the close of nominations, the Chief Animal Control Officer will have the members present vote until a Leader has been elected by a majority vote of those present. Upon election, the Chief Animal Control Officer will turn the meeting over to the Leader who will take charge of the meeting and call for the nomination of an Assistant Leader and follow the nomination and election process noted above. Any additional officer(s) the Advisory Council deems necessary will be nominated and elected following the nomination and election procedure.

#### Meetings

The Advisory Council shall conduct a minimum of four regular meetings each year and all meetings will be open to the public and conducted in a manner so as to properly comply with the North Carolina Open Meetings law and proper notice of all meetings will be properly completed.

A meeting of the Advisory Council can only take place if it is in proper compliance with the Open Meetings law and a majority of members are present. The meeting will be conducted by the Leader, if absent, by the Assistant Leader. If both the Leader and Assistant Leader are absent and a majority of members are present, they may elect a Temporary Leader to conduct the meeting in order to carry out the purpose of that meeting.

# **Stokes County Animal Control Advisory Board By-Laws**

## **Article 1: Name and Purpose**

The Stokes County Board of County Commissioners desire to establish a body to be called the Stokes County Animal Control Advisory Board. The purpose of which will be to provide review and evaluation of animal related issues and to hear appeals of potentially dangerous dog notices.

## **Article 2: Duties**

The Advisory Board shall have the following specific duties and responsibilities as have been directed by the Stokes County Board of County Commissioners:

- a. To hear appeals on dangerous and/or potentially dangerous dog determinations.
- b. To review and evaluate, on an ongoing basis, animal-related issues, needs and services in Stokes County.
- c. To report to the Stokes County Board of Commissioners upon request, on animal services issues within Stokes County.

The Advisory Board shall not be responsible for and shall have no authority over the day-to-day operations of Stokes County Animal Control.

## **Article 3: Membership**

The Advisory Board shall consist of five (5) members who shall be appointed by the Stokes County Board of County Commissioners in accordance with the approved county appointment procedure. Appointments shall attempt to fulfill, but are not limited to, the following affiliations and categories:

- a. One member shall be the Stokes County Health Director or Designee appointed by the Stokes County Health Director.
- b. One member shall be a member of an Animal Advocacy Organization
- c. Three members at large, who are Stokes County residents living in separate geographic areas of Stokes County.

**a. Terms of Appointment**

In forming the Advisory Board, the Stokes County Board of County Commissioners shall appoint two of the non-county employee members to a term of one year and the remaining two non-county employee members to a two-year term. Thereafter, all non-county employee members shall be appointed for two-year terms.

**b. Vacancies**

If a vacancy occurs, the Stokes County Board of County Commissioners shall appoint someone to fill the unexpired term in accordance with the position designation and approved county appointment procedure.

A vacancy may be declared by the chair of the Advisory Board when any member misses two (2) consecutive regular meetings without notifying the Animal Control Director or the chair of the Advisory Board; or when a member resigns from said appointment.

**c. Officers**

The Health Director or the Health Director's designee shall be the chair of the advisory board. The chair shall assign one appointed member to keep the minutes of the meeting and all resolutions and recommendations.

**d. Meetings**

1. The Advisory Board will meet semiannually. The dates to be voted on by the board.
2. The board can be called to hear appeals on dangerous and/or potentially dangerous dog determinations when an appeal has been made.
3. The Board can be called for an emergency meeting upon request of the County Commissioners, County Manager, or Director of Animal Control.
4. All meetings of the Advisory Board shall be open to the public and the Advisory Board will give public notice of these meetings consistent with the provisions of the open meetings law.
5. A majority of the voting board members serving shall constitute a quorum.

6. The Advisory Board shall keep a written record of meetings, resolutions, recommendations, findings, etc... which shall be a public record.
7. In the absence of the chair, an acting chair shall be appointed by the board members present.

#### **ARTICLE 4: Appeals**

The Advisory Board shall hear any appeals regarding the determination of a dangerous or potentially dangerous dog by Stokes County Animal Control in accordance with N.C.G.S. 67-4.1.5(c), subject to the following provisions:

- a. The owner of a dog that has been declared dangerous or potentially dangerous pursuant to Article V, Section 3 of the Stokes County Animal Control Ordinance has the right to appeal the determination by filing a written objection, stating the grounds for appeal, with the Stokes County Animal Control Director within three business days of the receipt of the dangerous or potentially dangerous dog determination letter.
- b. Within ten business days of a duly filed written objection, the Advisory Board shall hold an appeal hearing. The appeal hearing shall be open to the public, and the person requesting the appeal may be represented by an attorney.
- c. The person requesting the appeal will be notified in writing of the decision of the Advisory Board within ten business days after the conclusion of the appeal hearing.
- d. Any appeal from the final decision of the Advisory Board shall be to Superior Court by filing a notice of appeal and petition for review within ten business days after the receipt of the final decision of the appellate board. This written notice must be served on the Animal Control Director as well as the Clerk of Superior Court.

Adopted by the Stokes County Board of Commissioners -



**Board of County Commissioners**  
**April 14, 2025**  
**6:00 PM**

**Item number: VI.d.**

**FY 2026 Operating Plan Preview**

Contact: Jeff Sanborn, County Manager

**Summary:**

County Manager Jeff Sanborn will present an Operating Plan Preview (Budget Preview) for the upcoming FY 25-2026. Attached is the presentation that will be reviewed at the commissioners meeting.

**ATTACHMENTS:**

Description	Upload Date	Type
FY 2026 Budget Preview	4/11/2025	Cover Memo



# FY 2026 Operating Plan Preview

April 14, 2025

# What we will Cover



- FY 2026 General Fund Overview
- FY 2026 School Current Expense Fund
- FY 2026 Fire District Funds
- FYs 2026-2030 Five-Year Financial Forecasts and Significant Initiatives
- Key Upcoming Dates

# FY 2026 General Fund Budget



# FY 2026 General Fund Budget Overview



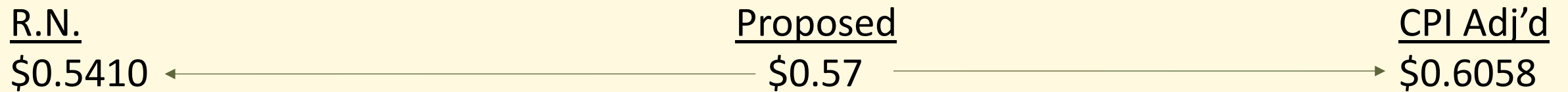
- Calls for \$73.13 million budget; 5.0% above the FY2025 General Fund budget
- Is resourced by a property tax rate of \$0.57 (reduction of 10.0 cents compared to FY25)
- Includes \$6.9 million of appropriated fund balance compared to \$5.6 million in the FY 2025 adopted budget
- Expects ending fund balance of 39.1% of budgeted expenditures
- Includes:
  - Completion of the new Animal Shelter (carry-over)
  - Replacement ambulance
  - New transfer station scales
  - 3 new FTE

# Proposed Tax Rate after Revaluation



## Proposed General Fund Tax Rates

- FY 2025 General Fund Tax Rate is \$0.67
- After revaluation, the revenue neutral tax rate is \$0.5410
- Correcting the revenue neutral rate for the effects of inflation results in a rate of \$0.6058



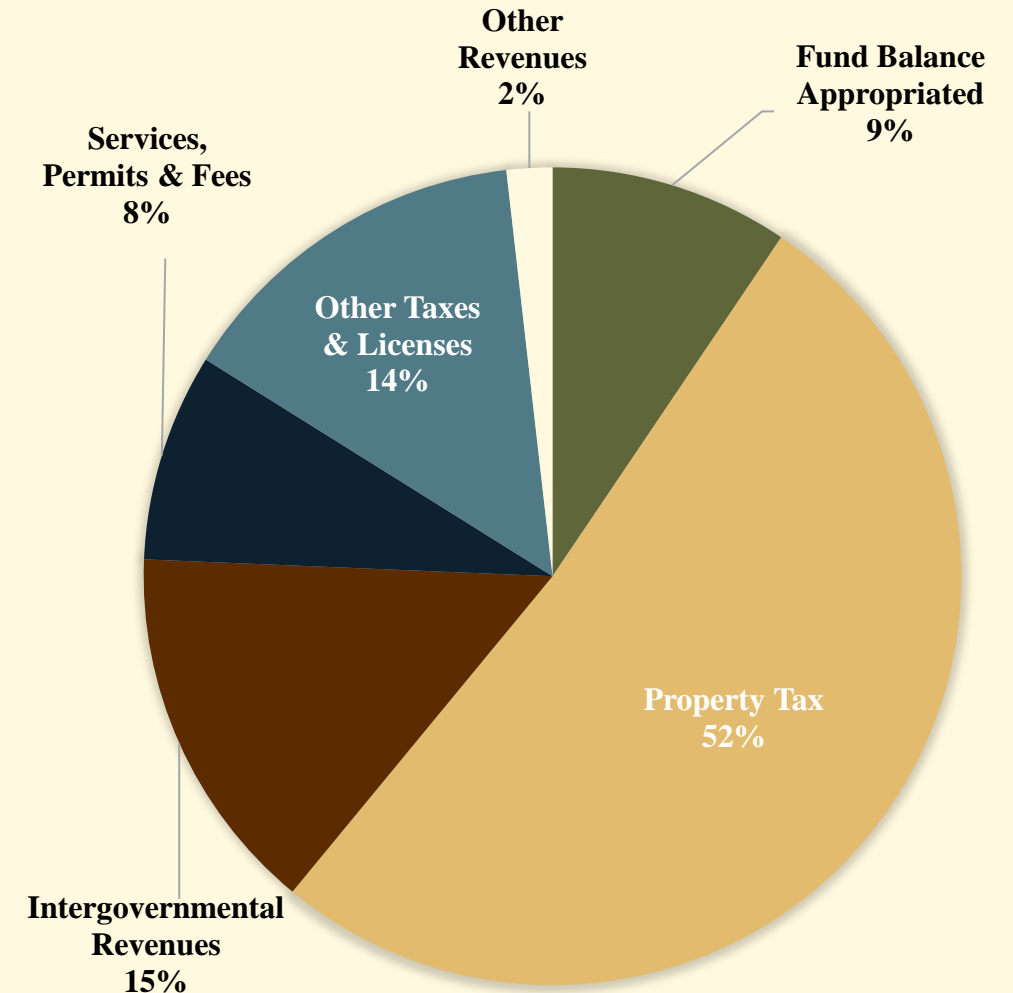
- At the proposed rate, the average property owner would pay \$29 more per \$100,000 in real property valuation

# FY 2026 General Fund Revenues



- 10.1% increase in projected ad valorem tax revenue collected
- Assumes 2.0% increase in sales tax revenues over FY 2025 adopted budget
- Assumes \$402,550 growth in billed Services, Permits & Fees due to updated fees and charges schedule

## \$73.1 MILLION BUDGETED REVENUES

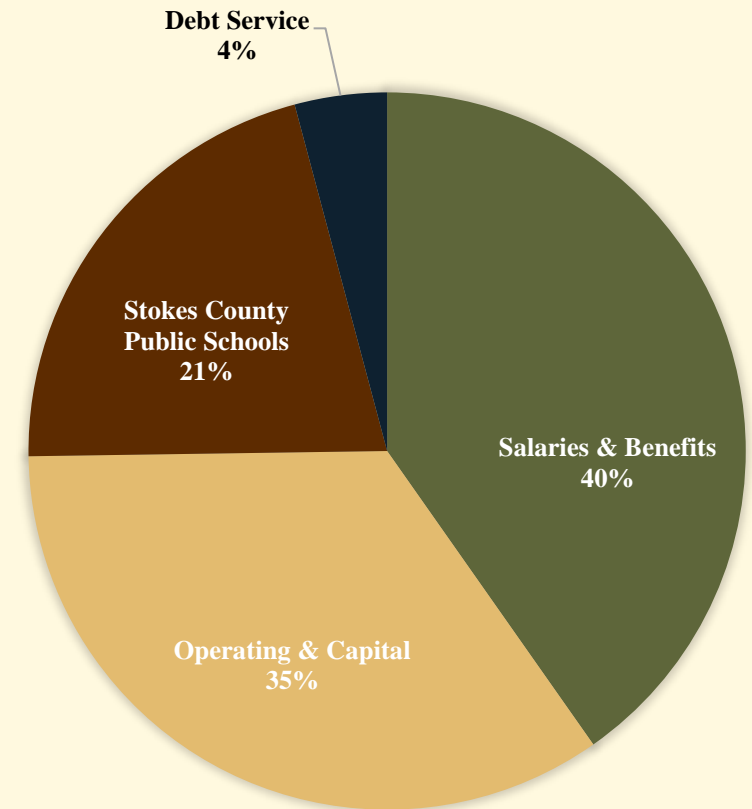


# FY 2026 General Fund Expenditures by Type



- Average merit pay increase of 2% plus cost-of-living adjustment of 2.9%
- Three new full-time equivalents (FTEs):
  - Environmental Health Specialist
  - Deputy Department of Social Services Director (50% paid by North Carolina)
  - Emergency Medical Services Training Officer
- Fourth shift of paramedics to switch to a 24-72 schedule
- 2.9% increase in school operations funding

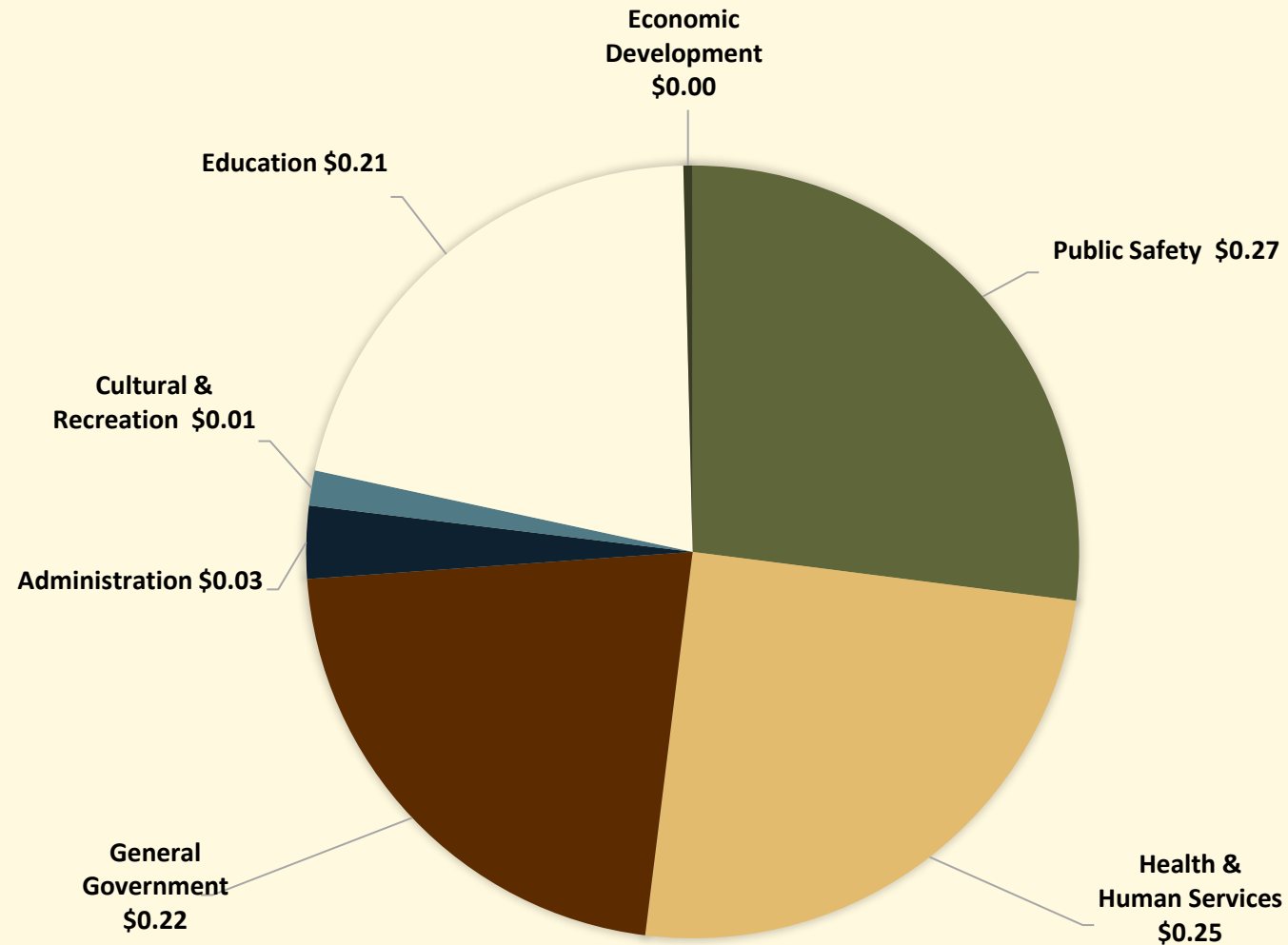
**\$73.1 MILLION BUDGETED EXPENDITURES**



# FY 2026 General Fund Expenditures by Function



AMOUNT OF TAX DOLLAR EXPENDED BY FUNCTION IN THE GENERAL FUND



# FY 2026 Significant Capital



Capital Item	Cost
New animal shelter (will roll funds forward from FY 2025 budget)	\$1,900,000
Ambulance replacement	\$306,000
EMS Supervisor/Medical Examiner transport truck	\$200,000
Solid waste transfer station scales replacement	\$100,000
Building component replacement in accordance with real property capital improvement plan	\$110,000

# FY 2026 School Current Expense Fund

# FY 2026 School Current Expense Fund Stokes County Schools Request



Current General Fund 5-year forecasts calls for \$15,527,325 total, \$1,911,846 less than requested but \$437,485 more than FY25

Revenues	FY25 Final Budget	FY26 Request	Change	Percent Change	FY26 Mgmt Rec
County Appropriation	\$14,815,960	\$17,145,441	\$2,329,481	15.72%	\$15,253,445
Fines & Forfeitures	\$160,000	\$160,000	-	0.0%	\$160,000
Poplar Springs Operating Transfer from 4-cent Fund	\$113,880	\$133,730	\$19,850	17.4%	\$113,880
Other, non-Stokes County Funding	\$129,000	\$134,000	\$5,000	3.8%	\$134,000
Appropriated Fund Balance	\$1,799,507	\$0.0	(\$1,799,507)	(100.0%)	\$1,911,846
<b>Total</b>	<b>\$17,018,347</b>	<b>\$17,574,171</b>	<b>\$555,824</b>	<b>3.27%</b>	<b>\$17,574,171</b>

Some fund balance appropriated would be justified. FY24 Audit showed that \$420K was added to fund balance last year, resulting in a \$3.6M in end of year fund balance after having appropriated 1.055M in fund balance at the start of the year.

Request reflects expenditures including a \$908,930 (9.2%) increase in Stokes County paid salaries & benefits. Other operating expenses projected to be lower, in the aggregate.



# FY 2026 Fire District Funds

# FY 2026 Fire District Funds



	FY 2025 rate	Revenue Neutral Rate	CPI Adjusted RN Rate	Proposed FY 2026 rate	Total 2026 Revenue
Stokes County Service District	\$0.10	\$0.0830	\$0.0915	\$0.09	\$3,303,011
King Fire District	\$0.10	\$0.0761	\$0.0874	\$0.09	\$745,433
Rural Hall Fire District	\$0.08	\$0.0618	\$0.0711	\$0.09	\$138,722
Walnut Cove Fire District	\$0.10	\$0.0798	\$0.0906	\$0.09	\$494,140

Revenues do not include sales tax distribution

Funding plan accommodates the hiring of paid staff at each Stokes County Fire Service District fire department to address daytime responsiveness shortfalls (details still being worked on; results may change recommendations slightly)

# FYs 2026-2030 Five Year Financial Forecasts and Significant Initiatives

# Five-Year General Fund Forecast



- Developed to meet key financial metrics:
  - Fund balance (>30%)
  - Debt Service Ratio (<10%)
- Incorporates:
  - Anticipated/planned staffing changes
  - Planned projects and operating costs changes resulting from projects
  - Capital improvement plan and operating cost changes resulting from projects
- Key financial assumptions:
  - 3.1% annual growth in real & personal property tax base, plus key anticipated projects
  - 2.0% cost of living increase salaries & benefits, plus average of 2.0% merit
  - 2.0% annual inflationary increase in operating costs
  - End of year revenues will be 101% of budgeted revenues
  - End of year expenditures will be 91% of budgeted expenditures

# Significant Projects, Plans & Initiatives



OFI #	Title/Description	2026	2027	2028	2029	2030
25-01	Address pay salary compression (50% solution), added to operating	\$400K	—————			➔
25-02	Improve EMS staffing and performance (24/72, +\$3), added to operating	\$675K	—————			➔
25-04	Update Comprehensive Plan		\$200K			
25-05	Implement use and personal property tax compliance program, add to operating	\$20K	—————			➔
25-06	Develop & implement annual resident survey, add to operating	\$20K	—————			➔
25-07	Complete broadband expansion county-wide ahead of BEAD cycle		\$1M			
25-09	Add 3 <sup>rd</sup> floor to DSS building or build new structure (fund with debt)				\$1.5M	
25-10	Add Mountain View Rd greenbox site		\$530K			
25-12	Renovate plumbing in Jail			\$225K	\$225K	\$450K
25-15	Demo old Danbury School				\$200K	
25-17	Remodel King health facility		\$100K			
25-19	Replace an elementary school and begin school consolidation (debt service, possible grants)				\$50M	

# Projected Staffing Changes



OFI #	Title/Description	2026	2027	2028	2029	2030
25-S1	Environmental health specialist	\$73K	_____→	_____→	_____→	_____→
25-S4	Deputy DSS director (50% paid by state)	\$95K	_____→	_____→	_____→	_____→
25-S6	Animal wellness technician		\$53K	_____→	_____→	_____→
25-S13	EMS training officer	\$80K	_____→	_____→	_____→	_____→
25-S9	Building inspector or planner		\$68K	_____→	_____→	_____→

# Five-Year General Fund Forecast



	Budget	Forecast				
	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
Population	46,353	46,605	46,802	46,955	47,075	47,168
Property Tax Rate	0.670	0.570	0.570	0.570	0.570	0.570
<b>Operating Revenues</b>						
Property Tax Revenue	\$ 34,192,298	\$ 37,676,492	\$ 38,827,057	\$ 40,363,541	\$ 41,961,213	\$ 43,735,139
Intergovernmental Revenues - (Restricted & Unrestricted)	13,073,006	10,738,006	10,915,472	11,096,488	11,281,124	11,469,453
Permits & Fees	592,083	598,004	598,004	598,004	598,004	598,004
Sales & Services	5,021,401	5,421,651	5,421,651	5,421,651	5,444,501	5,464,851
Other Operating Revenues	145,690	240,500	242,920	245,437	248,054	250,776
Interest Income	750,150	1,079,584	1,036,419	957,132	1,003,240	1,037,379
Other Taxes & Licenses	10,264,000	10,461,500	10,662,950	10,868,429	11,078,018	11,291,798
<b>Operating Revenues</b>	<b>64,038,628</b>	<b>66,215,737</b>	<b>67,704,473</b>	<b>69,550,682</b>	<b>71,614,154</b>	<b>73,847,400</b>
Other Financing Sources (OFS)	-	-	-	-	-	-
<b>Total GF Revenues &amp; OFS</b>	<b>\$ 64,038,628</b>	<b>\$ 66,215,737</b>	<b>\$ 67,704,473</b>	<b>\$ 69,550,682</b>	<b>\$ 71,614,154</b>	<b>\$ 73,847,400</b>
<b>Operating Expenditures</b>						
Personnel in FTEs	362.0	365.0	367.0	367.0	367.0	367.0
Salaries and Benefits	\$ 27,403,114	\$ 29,434,690	\$ 30,367,340	\$ 31,652,185	\$ 33,026,110	\$ 34,400,256
Operating	25,186,037	25,240,623	24,481,937	23,407,756	24,193,571	24,701,562
Stokes County Public Schools	15,089,840	15,413,445	15,723,994	16,040,754	16,363,849	16,693,406
Debt Service	943,432	3,038,076	3,007,669	2,563,956	2,758,550	2,474,039
Contingency	350,000	360,150	367,353	374,700	382,194	389,838
<b>Operating Expenditures</b>	<b>68,622,423</b>	<b>73,126,834</b>	<b>73,580,940</b>	<b>73,664,651</b>	<b>76,342,080</b>	<b>78,269,263</b>
Other Financing Uses (OFU)	993,177	-	-	-	-	-
<b>Total GF Expenditures &amp; OFU</b>	<b>69,615,600</b>	<b>73,126,834</b>	<b>73,580,940</b>	<b>73,664,651</b>	<b>76,342,080</b>	<b>78,269,263</b>
<b>Revenues Over (Under) Exp</b>	<b>\$ (5,576,972)</b>	<b>\$ (6,911,097)</b>	<b>\$ (5,876,467)</b>	<b>\$ (4,113,969)</b>	<b>\$ (4,727,927)</b>	<b>\$ (4,421,863)</b>

Between 0.5733 and 0.6420, reduced by 0.005 since last update

5 new FTEs

# Five-Year General Fund Forecast Continued



	Budget	Forecast				
	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
<b>Projected Impact on Fund Balance in the General Fund:</b>						
Beginning Fund Balance	\$ 26,299,521	\$ 29,887,208	\$ 28,559,047	\$ 28,296,060	\$ 29,832,992	\$ 30,970,978
Budgeted Revenues Over (Under)						
Exp	(5,576,972)	(6,911,097)	(5,876,467)	(4,113,969)	(4,727,927)	(4,421,863)
Budget to Actual Variance <sup>1</sup>	7,476,976	5,582,936	5,613,480	5,650,901	5,865,913	6,057,638
Projected Revenues Over (Under)						
Expenditures	1,900,004	(1,328,161)	(262,987)	1,536,932	1,137,986	1,635,775
Projected Ending GF Bal	\$ 29,887,208	\$ 28,559,047	\$ 28,296,060	\$ 29,832,992	\$ 30,970,978	\$ 32,606,753
% of Total Budget	42.9%	39.1%	38.5%	40.5%	40.6%	41.7%

<sup>1</sup> Assumes actual operating revenues of 101% of budget and actual operating and salary expenditures of 91% of budget

## Revenue per Penny of Property Tax

Rate	511,295.33	663,319.18	683,853.29	711,291.72	739,822.20	771,504.06
Tax Rate Needed to Balance Forecast		2.00	0.38	(2.16)	(1.54)	(2.12)

Operating Revenues	\$ 64,038,628	\$ 66,215,737	\$ 67,704,473	\$ 69,550,682	\$ 71,614,154	\$ 73,847,400
Operating Expenditures	69,615,600	73,126,834	73,580,940	73,664,651	76,342,080	78,269,263
Debt Service as % of total exp	1.36%	4.15%	4.09%	3.48%	3.61%	3.16%
Policy Minimum for FB graph	30%	30%	30%	30%	30%	30%

\* Operating Expense for FY 25-26 includes one-time amount of \$1,136,685 for Riverstreet Contract

Projected annual end-of-year impact on combined fund balance (100 & 211)

Projected annual end-of year fund balance

Debt service well below 10%



# Updated School Capital (4 cent) Fund Five-Year Financial Forecast



	Budget		Forecast			
	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
Population	46,353	46,605	46,802	46,955	47,075	47,168
Property Tax Rate	0.040	0.040	0.040	0.040	0.040	0.040
<b>Operating Revenues</b>						
Property Tax Revenue	\$ 2,009,092	\$ 2,605,368	\$ 2,686,109	\$ 2,793,933	\$ 2,906,050	\$ 3,030,536
IRS Interest Refund-QSCAB/QZAB & Lottery	1,248,000	1,248,000	1,248,000	1,248,000	450,000	450,000
Permits & Fees	-	-	-	-	-	-
Sales & Services	-	-	-	-	-	-
Other Operating Revenues	-	-	-	-	-	-
Interest Income	-	-	-	-	-	-
Other Taxes & Licenses	-	-	-	-	-	-
<b>Operating Revenues</b>	3,257,092	3,853,368	3,934,109	4,041,933	3,356,050	3,480,536
<b>Other Financing Sources (OFS)</b>	911,820	911,820	911,820	911,820	911,820	911,820
<b>Total Dedicated Debt Revenues &amp; OFS</b>	\$ 4,168,912	\$ 4,765,188	\$ 4,845,929	\$ 4,953,753	\$ 4,267,870	\$ 4,392,356
<b>Operating Expenditures</b>						
Debt Service	3,628,673	3,600,315	3,571,957	3,543,598	6,437,698	5,943,470
<b>Operating Expenditures</b>	3,628,673	3,600,315	3,571,957	3,543,598	6,437,698	5,943,470
<b>Other Financing Uses (OFU)</b>	114,000	114,000	114,000	114,000	114,000	114,000
<b>Total Dedicated Debt Expenditures &amp; OFU</b>	3,742,673	3,714,315	3,685,957	3,657,598	6,551,698	6,057,470
<b>Revenues Over (Under) Exp</b>	\$ 426,240	\$ 1,050,873	\$ 1,159,973	\$ 1,296,154	\$ (2,283,828)	\$ (1,665,114)
<b>Projected Impact on Fund Balance in the Dedicated Debt Fund:</b>						
<b>Beginning Fund Balance</b>	\$ 2,431,320	\$ 2,857,560	\$ 3,908,433	\$ 5,068,405	\$ 6,364,560	\$ 4,080,732
Budgeted Revenues Over (Under) Exp	426,240	1,050,873	1,159,973	1,296,154	(2,283,828)	(1,665,114)
Budget to Actual Variance <sup>1</sup>						
Projected Revenues Over (Under) Expenditures	426,240	1,050,873	1,159,973	1,296,154	(2,283,828)	(1,665,114)
<b>Projected Ending Dedicated Debt Bal</b>	\$ 2,857,560	\$ 3,908,433	\$ 5,068,405	\$ 6,364,560	\$ 4,080,732	\$ 2,415,618
<b>% of Total Budget</b>	76.4%	105.2%	137.5%	174.0%	62.3%	39.9%

Maintained 4 cents

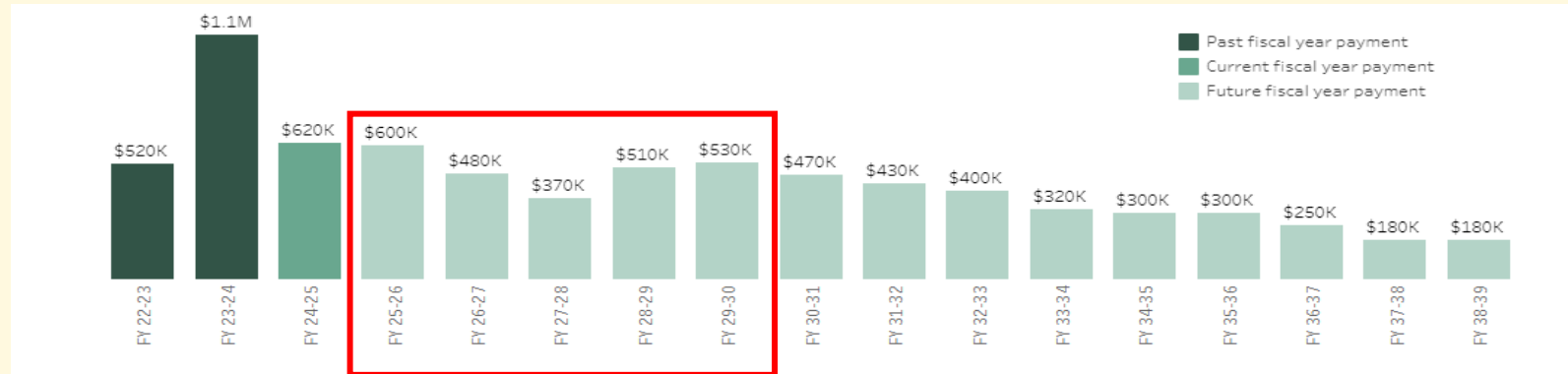
Impact of \$50M School Construction (20 years, 5% interest)

\$50M may not be sustainable

\$45M probably is; can get to \$50 (or more) with some combination of:

- Grant(s)
- Increase annual funding
- Use of fund balance from General Fund
- Longer term

# Five-Year SCOPE Fund Forecast



At current program levels, SCOPE funding runs out in the final year

Budget		Forecast													
FY 2025		FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	FY 2034	FY 2035	FY 2036	FY 2037	FY 2038	FY 2039
Revenues	\$ 258,836	\$ 600,000	\$ 480,000	\$ 370,000	\$ 510,000	\$ 530,000	\$ 470,000	\$ 430,000	\$ 400,000	\$ 320,000	\$ 300,000	\$ 300,000	\$ 250,000	\$ 180,000	\$ 180,000
Interest Income	55,926	67,839	70,728	69,949	72,872	75,993	76,896	76,096	73,819	68,500	61,822	54,322	44,448	31,501	17,461
Total Revenues	314,762	667,839	550,728	439,949	582,872	605,993	546,896	506,096	473,819	388,500	361,822	354,322	294,448	211,501	197,461
Expenditures															
Operating Expenditures	258,836	451,530	466,727	482,486	498,861	515,880	533,577	551,983	571,136	591,073	611,834	633,462	656,003	679,506	704,021
Total Expenditures	258,836	451,530	466,727	482,486	498,861	515,880	533,577	551,983	571,136	591,073	611,834	633,462	656,003	679,506	704,021
Revenues Over (Under) Exp	\$ 55,926	\$ 216,309	\$ 84,002	\$ (42,538)	\$ 84,012	\$ 90,113	\$ 13,320	\$ (45,888)	\$ (97,317)	\$ (202,573)	\$ (250,012)	\$ (279,140)	\$ (361,556)	\$ (468,004)	\$ (506,560)
Projected Impact on Fund Balance in the Opioid Settlement Fund:															
Beginning Fund Balance	\$ 1,605,380	\$ 1,661,306	\$ 1,877,616	\$ 1,961,617	\$ 1,919,080	\$ 2,003,092	\$ 2,093,204	\$ 2,106,524	\$ 2,060,636	\$ 1,963,319	\$ 1,760,745	\$ 1,510,734	\$ 1,231,593	\$ 870,038	\$ 402,033
Projected Revenues Over (Under) Expenditures	55,926	216,309	84,002	(42,538)	84,012	90,113	13,320	(45,888)	(97,317)	(202,573)	(250,012)	(279,140)	(361,556)	(468,004)	(506,560)
Projected Ending Opioid Fund Bal	\$ 1,661,306	\$ 1,877,616	\$ 1,961,617	\$ 1,919,080	\$ 2,003,092	\$ 2,093,204	\$ 2,106,524	\$ 2,060,636	\$ 1,963,319	\$ 1,760,745	\$ 1,510,734	\$ 1,231,593	\$ 870,038	\$ 402,033	\$ (104,527)
% of Total Budget	641.8%	415.8%	420.3%	397.7%	401.5%	405.8%	394.8%	373.3%	343.8%	297.9%	246.9%	194.4%	132.6%	59.2%	-14.8%

# Key Dates

# Key Upcoming Dates



- May 12: Manager will present the proposed budget
- May 15: School budget request deadline
- May 22-23: Half day budget work sessions
- May 27: Public Hearing on the budget (afternoon vs evening?)
- Jun 9: Adopt budget



**Board of County Commissioners**  
**April 14, 2025**  
**6:00 PM**

**Item number: VII.a.**

**Stokes County Fees and Charges Schedule**

Contact: County Manager's Office

**Summary:**

Attached for review and consideration is the Stokes County Fees and Charges Schedule.

The departments included in the schedule currently have fee schedules of their own. However, creating a comprehensive fee schedule for the County allows for all fees and charges to be located in one place with uniformity for the public and employees to access. Having a comprehensive fee schedule also allows for an easier annual review of all fees and updates of those fees when needed on a yearly basis. After departments recently reviewed their fee schedules to make sure they were current, several departments have recommended increases in their fees: EMS, Environmental Health, the Fire Marshal's Office, and the Health Department. The County Fees and Charges Schedule is being presented for approval.

**ATTACHMENTS:**

Description	Upload Date	Type
Stokes County Fee Schedule	4/11/2025	Cover Memo



# **Stokes County Fees and Charges Schedule**

**Effective July 1, 2025**

## ANIMAL CONTROL/SHELTER FEE SCHEDULE

### Adoption Fees:

Dogs/Puppies	\$175.00
Cats/Kittens	\$125.00

### Surrender Fees:

Per animal	\$40.00
For three (if puppies or litter of kittens)	\$40.00

### Other Fees/Services:

Quarantine Fee	\$15.00 per day
Boarding Fee	\$15.00 per day
Redemption Fees	\$25.00 plus boarding fees
Rabies Vaccination	\$10.00

## COOPERATIVE EXTENSION FEE SCHEDULE

Soil Probe	No fee
Hay Probe	No fee
Hay Temp/Moisture Meter	\$5.00 per rental
Mobile Processing Unit	\$75.00 for up to four days
Cattle Scales	\$20.00 for up to three days
Meat Grinder/Butcher Kit	\$50.00 for up to three days
Cattle Panels	\$35.00 for up to three days
Plasticulture Equipment	\$25.00 per day
Programs	Varies depending on the program
Pressure Canner Testing	No fee



## ELECTIONS FEE SCHEDULE

Filing fees are based on General Statute, 163-107, 163-291(3), 139-6, 163-108, 7A-101 (A) and 163-284

### Data Fees:

Paper List	.03 per page
Mailing Labels	.35 per page
USB/CD	\$10.00 each

### Candidate Filing Fees:

Municipal Officials	
Town of Danbury	\$5.00
City of King	\$5.00
Town of Walnut Cove	\$5.00
Soil and Water Conservation District Supervisor	\$5.00
Board of Education Member	1% of Salary
County Commissioner	1% of Salary
Clerk of Court	1% of Starting Salary
Register of Deeds	1% of Starting Salary
Sheriff	1% of Starting Salary
State Senate Member	1% of Annual Salary
State House of Representatives Member	1% of Annual Salary

### Miscellaneous:

Expense Related to Conducting Municipal Election	Reimbursed by Municipality
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## EMERGENCY MEDICAL SERVICES FEE SCHEDULE

<b>HCPCS</b>	<b>CHARGE DESCRIPTION</b>	<b>CONTRACTOR/ CARRIER</b>	<b>MEDICARE ALLOWABLE</b>	<b>STOKES COUNTY'S CHARGE</b>
A0425	Ground Mileage	11502	\$9.15 per mile	\$14.00 per mile
A0426	ALS Non-Emergency	11502	\$323.78	\$485.00
A0426	ALS Non-Emergency OOC	11502	\$323.78	\$607.00
A0427	ALS Emergency	11502	\$512.66	\$769.00
A0427	ALS Emergency OOC	11502	\$512.66	\$1,025.00
A0428	BLS Non-Emergency	11502	\$269.82	\$405.00
A0428	BLS Non-Emergency OOC	11502	\$269.82	\$540.00
A0429	BLS Emergency	11502	\$431.71	\$648.00
A0429	BLS Emergency OOC	11502	\$431.71	\$864.00
A0430	Air Ambulance Fixed	11502	\$3,645.82	N/A
A0431	Air Ambulance Rotary	11502	\$4,238.82	N/A
A0432	Paramedic Intercept	11502	\$472.18	\$708.00
A0433	ALS 2 Emergency	11502	\$742.00	\$1,113.00
A0433	ALS 2 Emergency OOC	11502	\$742.00	\$1,484.00
A0434	Specialty Care Transport	11502	\$876.91	N/A
A0435	Fixed Wing Mileage	11502	\$10.75	N/A
A0436	Rotary Wing Mileage	11502	\$28.66	N/A
A0998	Treat No Transport			\$200.00
A0998	Critical Treatment No Transport			\$450.00
36430	Blood Services			\$200.00
	BLS Treatment – No Transport After 3 Calls			\$100.00
	Garnishment Fee			\$30.00

	Sheriff's Service Fee			\$30.00
	Service Fee			\$2.00
	Return Check Fee			\$30.00

## ENVIRONMENTAL HEALTH FEE SCHEDULE

### Residential Septic:

	Auger Improvement Permit (IP)	Construction Authorization (CA)
2 BR	\$225.00	\$175.00
3 BR	\$250.00	\$200.00
4 BR	\$275.00	\$260.00
5 BR	\$340.00	\$300.00
6 BR *	0.50/GAL	0.50/GAL
Backhoe Pit Option No Auger \$100.00		

### Non-Residential/Commercial:

Improvement Permit (IP)	0.50 Per Gallon with 700 Max
Construction Authorization (CA)	0.50 Per Gallon with 700 Max

### Engineered Option Permits:

Engineered Option or AOWE Permit Filing	\$35.00
LSS A3 IP Only	\$200.00
LSS (A5) CA or (A3/A5) IP/CA Combo	40% of total IP/CA Fee

### Other WasteWater Fees:

Existing System Check	\$120.00
Expansion Improvement Permit	
Backhoe IP	\$150.00
Auger IP	\$200.00
MHP Existing System Check	\$125.00
Change in Use/Health Dept Release	\$50.00
Revisit	\$75.00
Redraw of IP/CA	\$45.00
Septic Repairs	\$0.00

**Wells:**

New	\$325.00
Repair	\$100.00
Abandonment	\$0.00
Variance Request	\$50.00

**Water Samples:**

Bacteria	\$28.90
Inorganic	\$73.00
Petroleum	\$74.00
Pesticide	\$74.00
VOC	\$74.00
Water Collection Fee	\$50.00

**Food Service and Lodging Facilities:**

New Food Service Plan Review	\$250.00
Food Service Remodel	\$100.00
Mobile Food Unit Plan Review	\$200.00
Pushcart Plan Review	\$150.00
Temporary Food Permit	\$75.00

**Public Swimming Pools and Spas:**

Annual Fee (Per Pool)	\$150.00
Public Swimming Pools Plan Review	\$250.00

**Tattoos:**

Annual Fee Per Artist	\$250.00
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## FIRE MARSHAL FEE SCHEDULE

### Construction Permit Fees:

Automatic Fire-Extinguishing Systems	\$100.00
Battery Systems	\$100.00
Compressed Gases	\$100.00
Cryogenic Fluids	\$100.00
Dry Chemical Extinguishing Systems	\$100.00
Emergency Responder Radio Coverage Systems	\$100.00
Fire Alarm and Detection Systems (and Related Equipment)	\$150.00 (Any Size)
Fire Pumps (and Related Equipment)	\$150.00
Flammable and Combustible Liquids	\$100.00
Gates and Barricades Across Fire Apparatus Access Roads	\$100.00
Hazardous Materials Installation	\$100.00
Industrial Ovens	\$100.00
Other Auto Extinguishing Systems	\$100.00
Private Fire Hydrants	\$100.00
Smoke Control or Smoke Exhaust Systems	\$100.00
Solar Photovoltaic Power Systems	\$100.00
Spraying or Dipping	\$100.00
Sprinkler System Installation	\$100.00
Standpipe Systems:	\$100.00 (Any Size)
Storage Tank Installation: Aboveground/Underground (per tank)	\$100.00
Storage Tank Removal: Aboveground/Underground (per tank)	\$100.00
Temporary Membrane Structures and Tents	\$100.00
Wet Chemical Extinguishing Systems	\$100.00

### Other Inspection Fees:

System Renovation or Addition (When less than 25% altered)	\$50.00
All other required permits (Not listed above)	\$50.00
Rate for Non-Permitted Events (Construction-related services not applicable elsewhere)	\$50.00 per hour

### Violation Fees:

Deliberate or Neglect Burning 1 <sup>st</sup> Violation 2 <sup>nd</sup> , 3 <sup>rd</sup> , etc.	Warning \$350.00 (Report to Air Quality)
Exits and Egress Ways (For each door locked or blocked) 1 <sup>st</sup> Violation	Warning

2 <sup>nd</sup> Violation	\$250.00
3 <sup>rd</sup> Violation	\$500.00 (Power Pulled)
Failure to Submit required plans and obtain required permit	\$250.00 plus fee
Fire and Life Safety System Not Maintained	\$150.00 per day
General Violations of N.C. Fire Code (per item)	\$50.00
Key Box Maintenance: Found with incorrect keys	\$100.00
Overcrowding: Exceeding Occupant Load	\$200.00
Maintaining a Fire Hazard	\$100.00
Unauthorized Tampering	\$100.00
Unsafe Conditions	\$100.00

### **Operational Permit Fees:**

Amusement Buildings (Mandatory)	\$100.00
Carnivals and Fairs (Mandatory)	\$100.00
Combustible Dust-Producing Operations (Mandatory)	\$100.00
Covered and Open Mall Buildings (Mandatory)	\$100.00
Exhibits and Trade Shows (Mandatory)	\$100.00
Explosives (Mandatory)	
Initial 30-Day Permit	\$200.00
Each 30-Day Extension up to 180 Days	\$50.00
Flammable and Combustible Liquids (Mandatory)	\$150.00
Fumigation and Insecticidal Fogging (Mandatory)	\$100.00
Liquid-or Gas-Fueled Vehicles or Equipment in Assembly Buildings (Mandatory)	\$100.00
Private Fire Hydrants (Mandatory)	\$100.00
Pyrotechnic Special Effects Materials (Mandatory)	
Sale of Fireworks	\$100.00
Conduct Fireworks Display, Outdoors	\$150.00
Conduct Fireworks Display, Indoors	\$250.00
Display Pyrotechnic Special Effects Outdoors	\$150.00
Spraying or Dipping (Mandatory)	\$100.00
Temporary Membrane Structures and Tents	\$100.00
Temporary Sleeping Units for Disaster Relief Workers (Mandatory)	\$100.00
Aerosol Products	\$100.00
Aviation Facilities	\$100.00
Cellulose Nitrate Film	\$100.00
Compressed Gases	\$100.00
Cryogenic Fluids	\$100.00
Dry Cleaning	\$100.00
Hazardous Materials	\$100.00

HPM Facilities	\$100.00
High-Piled Storage	\$100.00
Pyroxylin Plastics	\$100.00
Storage of Scrap Tires and Tire Byproducts	\$100.00

#### **Service Fees:**

Fire Reports	\$20.00
ALE License Inspection	\$100.00
Hazardous Materials Response Each County employee utilized on scene	\$50.00 per hour
Bomb Scare Response Each employee on scene Each additional County vehicle that responded	\$50.00 per hour \$75.00 each
Digital Images 8x10 Color Image (Limit three per event) Smaller Color Image (Limit three per event) 8x10 B&W Laser Prints (Limit five per event)	\$5.00 each \$3.00 each \$1.50 each
Other Professional Service Work	\$50.00
Disaster Preparedness and Response (DRP Assets)	\$30.00 Regular Rate per employee \$40.00 for Overtime

#### **Plan Review:**

New Construction Plan Review	\$150.00
Existing Construction Plan Review	\$150.00
Sprinkler Plans	\$100.00
Fire Alarm Service Plans	\$100.00
Fire Extinguisher System Plans	\$100.00
Storage Tank Plans	\$75.00
Performance Testing – (No plans)	\$75.00
Other Plan Review	\$75.00
Third and Subsequent Submission of Plans for Review	\$150.00 per submission
Any Work Performed Without a Permit	\$250.00 fine plus cost of permit
Lift an Issued Stop Work Order	\$100.00

#### **Inspections Fees:**

Annual/Initial Inspection	\$0.00
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First re-inspection	\$50.00 plus \$50.00 fine per violation not abated
Second re-inspection	\$100.00 plus \$50.00 fine per violation not abated
Third and subsequent re-inspections	\$250.00 plus \$50.00 fine per violation not abated
Initial Inspection for New Daycare & Nursing Home License	\$100.00
<p>Exempt from Fire Inspection Fee:</p> <ul style="list-style-type: none"> <li>Churches</li> <li>Public Schools (This does not include private schools or church schools)</li> <li>County, City, State, Federal owned buildings</li> <li>Emergency Services Organizations (Fire, Rescue, EMS Stations)</li> <li>Senior Center, Community Centers, Non-Profit Organizations</li> <li>Stokes County DSS Licensed Foster Homes</li> </ul> <p>*While the above classifications are exempt from fire inspection fees, they are not exempt from fines.</p>	

## HEALTH DEPARTMENT CLINIC FEE SCHEDULE

### Immunizations:

DT (Pediatric)	\$35.00
DTAP - Infanrix	\$40.00
DTAP-Hep B-IPV-Pedarix	\$90.00
Rabies Vaccine - Imovax	\$380.00
Hepatitis A (Children Only ) - Vaqta	\$65.00
Hepatitis A (Adults Only ) - Vaqta	\$60.00
Hepatitis B (0-19) Recombivax Peds	\$40.00
Hepatitis B (20 & Older) - Engerix B	\$75.00
HIB - Pedvax HIB PRP - OMP	\$45.00
HPV - Gardasil	\$335.00
IPV - Polio	\$45.00
Meningococcal Conjugate, IM - Menquadfi	\$150.00
MMR - Measles Mumps Rubella	\$100.00
Prevnar Children Only	\$245.00
Prevnar Adults Over 50	\$245.00
Rotavirus - Rotateq oral	\$115.00
TD (Adult Tetanus) - Tenivac	\$45.00
TDAP - Adacel	\$60.00
TWINRIX - Hep A & B	\$125.00
Varivax - Varicella	\$180.00
Trumenba (Men B)	\$200.00
Covid-19 Vaccine	\$145.00
Injectable Administration (1 vaccine)	\$25.00
Injectable Administration (2 or more) x__Units	\$20.00
Injectable Administration (Covid-19 Vaccine Only)	\$65.00
Intranasal/Oral Admn. (No other vaccine on same day)	\$20.00
Intranasal/Oral Adm. (with any other vaccine on same day)	\$10.00
Administration - Flu (Medicare)	\$25.00
Administration - Hepatitis B (Medicare)	\$25.00
Administration - Pneumona (Medicare)	\$25.00

### Flat Rate Exams:

Sport/Camp Physical/Special Olympics	\$25.00
College/BLET Exam	\$50.00
Daycare Exam (Child)	\$25.00

Daycare Employee Exam	\$15.00
Head Start/Kindergarten Exam	\$25.00
DOT Physical	\$125.00
Employment Exam	\$50.00
Missionary Trip	\$50.00
Foster Exam	\$15.00
County Employee Exam	\$50.00

**Office Visit:**

Minimal Nurse (Est. Pt.)	\$50.00
Problem Focused (New Pt.)	\$88.00
Problem Focused (Est. Pt.)	\$88.00
Exp. Problem Focus (New Pt.)	\$153.00
Exp. Problem Focus (Est. Pt.)	\$150.00
Detailed (New Pt.)	\$222.00
Detailed (Est. Pt.)	\$225.00
Comprehensive (New Pt.)	\$346.00
Comprehensive (Est. Pt.)	\$250.00
Comp/High Severity (New Pt.)	\$435.00

**Well Check-Up:**

Age: 0-1 (New Pt.)	\$260.00
Age: 0-1 (Est. Pt.)	\$228.00
Age: 1-4 (New Pt.)	\$280.00
Age: 1-4 (Est. Pt.)	\$247.00
Age: 5-11 (New Pt.)	\$280.00
Age: 5-11 (Est. Pt.)	\$247.00
Age: 12-17 (New Pt.)	\$245.00
Age: 12-17 (Est. Pt.)	\$213.00
Age: 18-39 (New Pt.)	\$245.00
Age: 18-39 (Est. Pt.)	\$214.00
Age: 40-64 (New Pt.)	\$287.00
Age: 40-64 (Est. Pt.)	\$234.00
Age: 65 & Older (New Pt.)	\$316.00
Age: 65 & Older (Est. Pt.)	\$267.00

**Family Planning:**

Depo Provera x150/1unit	\$40.00
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Insertion of IUD	\$163.00
Kyleena	N/A
Mirena IUD (FP MOD)	\$450.00
Nexplanon 68 mg implant (FP MOD)	\$700.00
Nexplanon Insertion	\$150.00
Nexplanon Removal	\$175.00
Nexplanon Removal w/ Reinsertion	\$275.00
Paragard IUD (FP MOD)	\$400.00
Plan B/Ella	\$19.01
Removal of IUD	\$125.00
Skyla	\$750.00

### Medications:

Albuterol x____ Units	\$4.00
Azithromycin 1mg x____ Units	\$30.00
Benedryl up to 50 mg x____ Units	\$10.00
Bicillin (100000 units) x____ Units	\$4.00
Clonidine 0.1 mg x____ Units	\$0.10
Depo Medrol 40mg x____ Units	\$6.00
Depo Medrol 80mg x____ Units	\$10.00
Duonebs x____ Units	\$2.00
Ipratropium Bromid x____ Units	\$4.00
Metronidazole 500mg x____ Units	\$2.00
Phenergan up to 12.5mg x____ Units	\$5.00
Rocephin 250mg x____ Units	\$3.00
Toradol 15mg x____ Units	\$4.00

### Screening:

Annual Wellness - Initial - Medicare	\$160.00
Annual Wellness - Subseqt - Medicare	\$125.00
Initial Exam-New Benf.-1st 12 months - Medicare	\$160.00
Visit Complexity/Add on- Medicare	\$22.00
Alcohol & Substance Abuse Counseling 15-30 Mins.	\$35.00
Annual Depression Screening (Medicare)	\$18.00
Alcohol & Substance Abuse Counseling 30+ Mins.	\$65.00
Brief Emotional or Behavioral Assessment	\$6.00
Caregiver Focused Risk Assessment	\$7.00
Dental Varnish	\$45.00
Dental Varnish (fluoride) x____ U	\$26.00
Developmental Screening (ASQ)	\$15.00

Hearing Test	\$23.00
Preventive Medicine Counseling	\$100.00
Pt. Focused Risk Assessment	\$5.00
Tobacco Cessation Counseling 10+ Mins.	\$25.00
Tobacco Cessation Counseling 3-10 Mins.	\$13.00
Vision Screening	\$5.00

**Procedures:**

Destruction of Lesion (1)	\$60.00
Destruction of Lesion (2-14) <i>Each</i>	\$6.00
Destruction of Penile Lesion	\$140.00
Destruction of Vulva Lesion	\$160.00
Diabetes Foot Exam	--
Ear Irrigation	\$58.00
EKG	\$32.00
Endometrial Biopsy	\$85.88
I&D of Abscess; muliple, complex	\$150.00
I&D of Abscess; simple of single	\$100.00
I&D of Hematoma or Seroma	\$144.00
Nebulizer Treatment	\$15.00
Peak Flow Meter	\$5.00
Pulse Ox	\$5.00
Removal of Nail Plate	\$102.00
Respiratory Care (Instructions)	\$16.00
Skin Tag Removal (1-15)	\$70.00
Skin Tage Removal (16-25)	\$14.00
Wedge Skin & Excision Nail Fold	\$93.00
Wound Care	\$12.00

**In-House Laboratory Tests:**

Blood Glucose (QW MOD)	\$12.00
Borrelia (State Lab)	--
Capillary Puncture	\$5.00
Chlamydia	--
Flu Swab	\$28.00
Flu-SARS (QW MOD)	\$142.65
GC Culture	--
GC/CT Amplification	--
HCV-State-No Pay	--
Hemocult	\$5.00

Herpes HSV Culture (State Lab)	--
Hgb (QW MOD)	\$13.00
HIV (QW MOD) State Lab	--
Lead Done (QW MOD)	\$17.00
Pregnancy Test (Urine)	\$22.00
Rapid Strep A (QW MOD)	\$28.00
Redwood/Abbott UDS	\$50.00
Rickettsia (State Lab)	--
RPR (State Lab)	--
RSV Test (QW MOD)	\$23.00
SARS Rapid Test	\$52.00
Serum and Drug Screens	\$50.00
Specimen Collection - SARS	\$25.00
Urinalysis Without Micro	\$8.00
Urine Drug Screen - 14 - POCT	\$10.00
Wet Mount (QW MOD)	\$13.00
Venipuncture	\$11.00

## PLANNING AND INSPECTIONS FEE SCHEDULE

### Residential:

	Building	Electrical	Plumbing	Mechanical	Gas Appliances
New Single-Family Dwelling (SFD)	.25	.125	.125	.125	See fee schedule
Additions	.25	.125	.125	.125	See fee schedule
Alterations	.15	.10	.10	.10	See fee schedule
Townhomes	.25	.125	.125	.125	See fee schedule
Duplex Units (per Sq Ft.)	.25	.125	.125	.125	See fee schedule
Apartments (first unit)	.25	.125	.125	.125	See fee schedule
Apartments – Each additional unit	.125	.6	.6	.6	See fee schedule
Small Footprint Home (Tiny Homes) <i>If over 400 Sq ft. – see above fees for SFD.</i>	\$100.00	\$60.00	\$60.00	\$60.00	See fee schedule

\*Alterations and additions minimum: \$100.00 for building and \$60.00 per trade. Unheated space such as attics for possible future use and basements: 0.10 per square foot.

### Commercial (New Construction and Modular Type Construction):

	Building	Electrical	Plumbing	Mechanical
Assembly				
0 to 5,000 Sq ft.	.18	.075	.075	.075
5,001 to 20,000 Sq ft.	.10	.055	.055	.055
20,001 Sq ft. and up	.075	.035	.035	.035
Business				
0 to 15,000 Sq ft.	.18	.06	.06	.06
15,001 to 35,000 Sq ft.	.145	.04	.04	.04
35,001 Sq ft. and up	.10	.03	.03	.03
Educational				
0 to 5,000 Sq ft.	.15	.05	.05	.05
5,001 to 10,000 Sq ft.	.11	.04	.04	.04
10,001 Sq ft. and up	.07	.03	.03	.03
Factory/Industrial				

0 to 15,000 Sq ft.	.19	.05	.05	.05
15,001 to 30,000 Sq ft.	.125	.04	.04	.04
30,001 Sq ft. and up	.055	.03	.03	.03
<b>Hazardous</b>				
0 to 20,000 Sq ft.	.20	.06	.06	.06
20,001 Sq ft. and up	.125	.04	.04	.04
<b>Institutional</b>				
0 to 15,000 Sq ft.	.19	.06	.06	.06
15,001 to 30,000 Sq ft.	.125	.05	.04	.04
30,001 Sq ft. and up	.055	.04	.03	.03
<b>Mercantile</b>				
0 to 15,000 Sq ft.	.175	.05	.05	.05
15,001 to 40,000 Sq ft.	.14	.04	.04	.05
40,001 Sq ft. and up	.10	.03	.03	.03
<b>Residential (Hotels/Motels)</b>				
First 16 Units (Per Sq ft.)	.15	.075	.075	.075
17-32 Units (Per Sq ft.)	.125	.055	.055	.055
33 Units and Up (/Sq. ft)	.08	.03	.03	.03
<b>Storage (Per Sq. ft)</b>	.125	.05	.05	.05
<b>Utility (Per Sq. ft)</b>	.17	.075	.075	.075
*Picnic Shelter, Retaining walls, etc.				

### Commercial (Repairs/Renovations/Replacements/Upfits):

Building	.17 per Sq ft.
Electrical	.12 per Sq ft.
Plumbing	.12 per Sq ft.
Mechanical	.12 per Sq ft.

\*Minimum Fee for each: \$60.00

### Manufactured Housings:

Singlewide	\$240.00
Multisection:	
Doublewide	\$480.00
Triplewide	\$600.00
Modular Homes	Based on square footage for SFD
In addition to above fee, there is a \$60.00 Zoning Fee.	
For Singlewides and multisections: Additional \$60.00 for decks of 6x6 (36 Sq ft.) or greater.	
For Modular Homes: Minimum \$60.00 for decks. Anything greater than 350 Sq. ft is .125 per Sq. ft.	

\*Unheated space (basements, attics, bonus room) for possible future use is \$.15 per Sq. ft.



**Electrical Service Change:**

125 amp or less	\$60.00
200 amp	\$80.00
400 amp	\$100.00
600 amp	\$120.00
800 amp	\$140.00

**Mechanical Change Out:**

Minimum Charge	\$60.00
Per each 2.5 Kw	\$10.00
Per 0.5 ton	\$10.00
Per each 10,000 Btu	\$10.00

**Miscellaneous Permits and Fees:**

ABC License	\$125.00 (and add zoning)
Commercial Building Evaluation	\$125.00
Commercial Mechanical (Chillers/roof top units/etc.)	\$10.00 per ton up to 25 tons \$2.50 for every ton after
Commercial Mechanical Hoods	\$100.00 (includes all rated shafts or heat wrap)
Commercial Solar Panels (includes ditches, inverters and transformers, panel frame construction) First 1,000 Sq ft. Each additional 500 Sq. ft.	\$625.00 \$325.00
Day-Care, Adult Day-Care, Family Group Home Inspections	\$150.00
Decks/Covered Porches	Minimum Fee: \$60.00 or .175 per Sq ft. whichever is greater after 350 Sq ft.
Demolition Permit Commercial Residential	\$90.00 \$60.00
Detached Storage Building	\$0.15 per Sq ft. (Minimum \$60.00)
Electric Vehicle (EV) Charging Station for SFD	\$60.00
Gas Appliances (Gas logs, furnace, stove top, range, grills, hot water tanks, etc.) First Appliance Each Additional Appliance	\$60.00 \$15.00
Gas Pumps First Pump	\$60.00

Each Additional Pump	\$45.00 (plus electrical and plumbing)
Generators Commercial	\$225.00 Add \$60.00 for Plan Review and \$60.00 for LP/Natural Gas/Diesel Fuel (see fee schedule for electrical)
Residential	\$125.00 Add \$60.00 for electrical and \$60.00 for LP/Natural Gas
Hot Water Tanks Tankless Heaters and Storage Tanks	\$60.00 for gas/electrical and \$60.00 for plumbing
Straight Change Out (gas or electrical)	\$60.00
Minimum Inspections	\$60.00
Mini-Splits HVAC First Unit	\$60.00
Each Additional Unit	\$15.00 *\$60.00 electrical fee
Office Trailer	\$150.00
Pools Above Ground Pools	\$150.00 plus \$60.00 electrical Any decks \$60.00 up to 350 Sq ft. or .175 per Sq ft. (whichever is greater)
Below Ground Pools	\$250.00 plus \$60.00 electrical
Recreational Vehicles (for construction purposes residential SFD) First 18 Months	\$500.00
Additional 6 Months (if approved)	\$250.00
Refrigeration First Unit	\$65.00
Each Additional Unit	\$35.00 *\$60.00 minimum electrical fee
Reinspection Fees First Failure	\$50.00
Each Additional Failure	\$75.00
Re-roof (both commercial and residential)	\$0.025 per Sq ft.
Signs Ground (On premises)	\$75.00
Ground (Off premises)	\$125.00
Panel Change Outs First Sign	\$65.00

Each Additional Special Event Signs	\$20.00
First Sign	\$20.00
Any Additional Sign	\$40.00
Wall/Roof/Projecting	
First Sign	\$250.00
Any Additional Sign	\$40.00
Solar Panels	
Residential Ground Mounted Panels	\$425.00 (per array)
Residential Roof Mounted Panels	\$500.00
Stocking Fee (for Commercial Buildings)	\$125.00
Storage Tanks	
First Tank	\$60.00
Each Additional Tank	\$45.00
	*If electrical - \$60.00
Temporary Certificate of Occupancy	
Commercial	\$125.00
Residential	\$60.00
Temp Saw Service	
Commercial	\$100.00
Residential	\$60.00
Wall Generator Batteries	\$70.00 per unit

#### Plan Review:

Under 4,000 Sq ft.	\$125.00
4,001 to 15,000 Sq ft.	\$250.00
15,001 to 40,000 Sq ft.	\$325.00
Over 40,000 Sq ft.	\$800.00
Condos/Apartments	\$500.00
Townhomes	\$65.00 per unit
Solar Farms	\$800.00
Residential Solar Panels	\$60.00

#### Administrative Fees:

Zoning Permits, Permit Amendments and Addendums	\$60.00
Inspector Consultation	\$60.00
Each Resubmittal Site Plan	\$60.00
Special Inspections (After Hours)	
First Hour	\$200.00 minimum
Each Additional Hour	\$100.00



Tech Fee (per permit)	\$2.50 for each permit
Printing Fee	\$0.25 per page

## REGISTER OF DEEDS FEE SCHEDULE

### General Documents:

First Page through Page 15	\$26.00
Each Additional Page	\$4.00
Each Additional Name in Excess of 20	\$2.00

### Deeds of Trust and Mortgages:

First Page through Page 35	\$64.00
Each Additional Page	\$4.00
Each Additional Name in Excess of 20	\$2.00
Additional (multi-instrument)	\$10.00

### Plats:

First Page (G.S. 61-10)	\$21.00
Each Additional Page	\$21.00
Each Additional Name in Excess of 20	\$2.00
Certified Copy (per first page)	\$5.00

### Highway Maps:

First Page	\$21.00
Two Plus Pages	\$5.00
Certified Copy (per first page)	\$5.00

### Marriage Licenses:

License	\$60.00
Corrections	\$10.00

### Notary:

Notary Oath	\$10.00
Verification of Commission	\$3.00

**Vital Records (Certified):**

Certified Birth, Death, or Marriage Records	\$10.00 Each
Amendments to Death and Birth Records	\$20.00
Delayed Birth Certificate	\$20.00
Certified Birth Issued in EBRS	\$24.00
Additional Certified Birth Issued in EBRS	\$15.00
Certified Death Issued in NC DAVE	\$24.00
Legitimation	\$20.00

**Uniform Commercial Code:**

Initial, Corrections, Amendments, and Terminations	
1-2 Pages	\$38.00
3-10 Pages	\$45.00
Over 10 Pages	\$45.00 + \$2.00 each additional page

**Uncertified Copies:**

Plats (18" x 24")	\$2.00 per page
Plats via Mail	\$3.00 per page
Copies	\$0.25

**Certified Copies:**

First Page	\$5.00
Each Additional Page	\$2.00

**Excise Tax Stamps:**

\$2.00 per thousand
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## SHERIFF'S OFFICE FEE SCHEDULE

Concealed Weapon Permit	\$45.00
Concealed Weapon Permit Renewal	\$35.00
Fingerprints	\$5.00
Sheriff Commission	5% on first \$500.00
	2.5% on anything over \$500.00
DV Weapon Storage	
Administrative Fee	\$20.00
Long Guns	\$5.00 per month
Handguns	\$3.00 per month
Ammunition	\$3.00 per month
Vehicle Storage Fees	
Administrative Fee	\$100.00
Storage Fee	\$25.00 per day
Inmate Housing	
SMCP	\$40.00 per day
Non-SMCP	\$55.00 per day

## SOCIAL SERVICES FEE SCHEDULE

### Adoption Services:

Pre-Placement Assessment	\$1,000.00
Pre-Placement Assessment Update	\$350.00
Report to the Court (for children not in DSS custody)	\$200.00
Report to the Court (for each additional child)	\$50.00
Services to Adult Adoptees Up to one hour Beyond one hour	No Charge \$25.00 per hour
Post Adoption Services (for family and/or child)	\$25.00 per hour

## SOIL AND WATER FEE SCHEDULE

No-Till Seed Drill Rental	\$10.00 per acre (minimum rental: \$50.00)
No-Till Seed Drill Rental – Late Return	\$25.00 per day
No-Till Seed Drill Rental – Hitch Pin (Lost or Destroyed)	\$25.00
No-Till Seed Drill Rental – Equipment Damaged	\$50.00 Minimum or Cost of Repair



## SOLID WASTE FEE SCHEDULE

Construction and Debris Residential Minimum (Transfer Station)	\$6.00
Construction and Debris Residential (per Ton)	\$60.00
Construction and Debris Commercial (per Ton)	\$79.00
Household Garbage	No Charge
Over 200 lb. minimum	\$6.00
Each additional 100 lbs. over 200 lbs.	\$3.00
Household Garbage (Over 200 lb. minimum)	\$6.00
NC DOT Roadside Collections, Debris	No Charge
All Recycling that includes scrap tires, oil and oil filters, white goods, plastic, metal, glass, televisions, computers, and other electronics.	No Charge

## TAX OFFICE FEE SCHEDULE

Copy/Personal Fax (over 10 pages)	\$0.25 per copy
Document Scan to CD	\$25.00
Black and White Map Copy 8.5 x 11	\$1.00
Color Map Copy 8.5 x 11	\$2.00
Color Map Copy 18 x 24	\$6.00
Black and White Map Copy 18 x 24	\$3.00
Color Custom Map (up to 36")	\$20.00
Returned Check Fee	\$25.00 or 10% of the amount (whichever is greater)
Black and White Plat Copy 18 x 24	\$2.00
Tax Lien Advertisement	\$7.50
Garnishment to Employer	\$30.00
Garnishment to Taxpayer	\$30.00

## DANBURY WATER AND SEWER RATES AND FEES

### Water Rates:

Basic Monthly Service Fee: Includes up to 3,000 gallons usage	\$32.00
Availability Fee	\$16.00
Residential/Small Business	\$8.25 per 1,000 gallons used
Hospital	\$8.50 per 1,000 gallons used
Institutional/Industrial	\$25.87 per 1,000 gallons used
Non-User (Sale of Water)	\$50.00 per day Base charge + \$6.75 per 1,000 gallons used

### Water Tap and Meter Fees:

Tap Size	Tap Fee	Meter Fee
¾" Tap	\$2,500.00	Included
1" Tap	Cost + 20%	Included
2" Tap	Cost + 20%	Included
3" Tap	Cost + 20%	Included
4" Tap	Cost + 20%	Included
6" Tap	Cost + 20%	Included

\*Note a cost recovery fee may be applicable, depending on location. Where the County's cost exceeds these tap fees, the charge will be based on actual cost plus 20%.

### Sewer Rates:

Basic Monthly Service Fee: Includes up to 3,000 gallons usage	\$20.00
Availability Fee	\$16.00
Residential/Small Business	\$7.00 per 1,000 gallons used
Hospital	\$7.70 per 1,000 gallons used
Institutional/Industrial	\$25.87 per 1,000 gallons used

### Sewer Tap Fees:

Tap Size	Tap Fee
4" Tap	\$1,500.00
Larger than 4"	Cost + 20%

\*Note a cost recovery fee may be applicable, depending on location. Where the County's cost exceeds these tap fees, the charge will be based on actual cost plus 20%.



**Other Fees:**

*Deposit Owner	\$75.00
*Deposit Renter	\$150.00
*Reconnection Fee	\$50.00
Unauthorized Tap	\$2,000.00
*Fee applies to water or sewer, not both.	



**Board of County Commissioners  
April 14, 2025  
6:00 PM**

**Item number: VII.b.**

**Child Abuse Prevention Month Proclamation**

Contact: Stacey Elmes, DSS Director

**Summary:**

April is National Child Abuse Prevention Month. To recognize the month by dedication to the task of improving the quality of life for all children and families, this proclamation is being presented. Attached is the Child Abuse Prevention Month proclamation and the flyer for the 2025 Ring Out Child Abuse Event on April 25th.

**ATTACHMENTS:**

Description	Upload Date	Type
Child Abuse Prevention Month Proclamation 2025	4/11/2025	Cover Memo
Ring Out Child Abuse Event Flyer 2025	4/11/2025	Cover Memo



## **CHILD ABUSE PREVENTION MONTH PROCLAMATION – April 2025**

**WHEREAS**, in calendar year 2024, 514 reports were made to child protective services in Stokes County; and

**WHEREAS**, child abuse and neglect is a serious problem affecting every segment of our community, and finding solutions requires input and action from everyone; and

**WHEREAS**, our children are our most valuable assets and will shape the future of Stokes County; and

**WHEREAS**, child abuse can have long-term psychological, emotional, and physical effects that have lasting consequences for victims of abuse; and

**WHEREAS**, all children deserve to have the safe, stable, nurturing homes and communities they need to foster their healthy growth and development; and

**WHEREAS**, child abuse and neglect is a community responsibility affecting both the current and future quality of life of a community; and

**WHEREAS**, communities that provide parents with the social support, knowledge of parenting and child development and concrete resources they need to cope with stress and nurture their children ensure all children grow to their full potential; and

**WHEREAS**, effective child abuse prevention strategies succeed because of partnerships created among citizens, human service agencies, schools, faith communities, health care providers, civic organizations, law enforcement agencies, and the business community; and

**WHEREAS**, prevention remains the best defense for our children and families.

**THEREFORE**, we, the Stokes County Board of County Commissioners, do hereby proclaim April 2025 as Child Abuse Prevention Month in Stokes County and call upon all citizens, community agencies, faith groups, medical facilities, elected leaders and businesses to increase their participation in our efforts to support families, thereby preventing child abuse and strengthening the communities in which we live.

Dated this 14th day of April 2025.

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Chairman Keith Wood

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Vice-Chairman Wayne Barneycastle

---

Commissioner Brad Chandler

---

Commissioner Sonya Cox

---

Commissioner Rick Morris

---

Clerk to the Board Amber Brown



# RING OUT CHILD ABUSE

STOKES COUNTY



WEAR  
YOUR  
BLUE!

Join us as we ring the bell on child abuse  
awareness and commit to our  
community's children

Friday, April 25, 2025  
Stokes County DSS  
1010 North Main Street  
Danbury, NC 27016  
10:30AM

**IT'S NOT JUST A PINWHEEL  
IT'S A PROMISE!**

THE BLUE PINWHEEL IS THE NATIONAL SYMBOL  
OF PREVENTING CHILD ABUSE AND NEGLECT. IT  
IS A REMINDER THAT ALL CHILDREN DESERVE A  
HAPPY CHILDHOOD AND IS REFLECTIVE OF THE  
BRIGHT FUTURE ALL CHILDREN DESERVE.





**Board of County Commissioners**

**April 14, 2025**

**6:00 PM**

**Item number: VII.c.**

**Proclamation Recognizing National Public Safety Telecommunicators Week**

Contact: Nicole Durham, Emergency Communications Director

**Summary:**

The week of April 13-19 is National Public Safety Telecommunicators Week. Attached is the proclamation recognizing this week and honoring the professionals working in this field.

**ATTACHMENTS:**

Description	Upload Date	Type
Proclamation for 2025	4/11/2025	Cover Memo



## Proclamation

### National Public Safety Telecommunicators Week

**April 13-19, 2025**

Whereas emergencies can occur at any time that require police, fire or emergency medical services; and,

Whereas when an emergency occurs the prompt response of police officers, firefighters and paramedics is critical to the protection of life and preservation of property; and,

Whereas the safety of our police officers and firefighters is dependent upon the quality and accuracy of information obtained from citizens who telephone the Stokes County Emergency Communications center; and,

Whereas Public Safety Telecommunicators are the first and most critical contact our citizens have with emergency services; and,

Whereas Public Safety Telecommunicators are the single vital link for our police officers and firefighters by monitoring their activities by radio, providing them information and ensuring their safety; and,

Whereas Public Safety Telecommunicators of the Stokes County Emergency Communications Center have contributed substantially to the apprehension of criminals, suppression of fires and treatment of patients; and,

Whereas each dispatcher has exhibited compassion, understanding and professionalism during the performance of their job in the past year.

Therefore, Be It Resolved that the Stokes County Board of County Commissioner's declares the week of April 13 through 19, 2025, to be National Public Safety Telecommunicators Week in Stokes County, in honor of the men and women whose diligence and professionalism keep our city and citizens safe.

Signed this \_\_\_\_\_ day of \_\_\_\_\_, 2025

\_\_\_\_\_  
Ketih Wood, *Chairman*

\_\_\_\_\_  
Wayne Barneycastle, *Vice-Chairman*

\_\_\_\_\_  
Brad Chandler, *Commissioner*

\_\_\_\_\_  
Sonya Cox, *Commissioner*

\_\_\_\_\_  
Rick Morris, *Commissioner*

Attest:

\_\_\_\_\_  
Amber Brown, *Clerk to the Board*





**Board of County Commissioners**  
**April 14, 2025**  
**6:00 PM**

**Item number: VII.d.**

**Text Amendment Request for Stokes County Zoning Ordinance**

Contact: Eric Nance, Planning and Zoning Director

**Summary:**

The first planning item for consideration is a text amendment request for the Stokes County Zoning Ordinance. All relevant information to the item is attached to the agenda. Planning and Zoning Director Eric Nance will present the item at the meeting.

**ATTACHMENTS:**

Description	Upload Date	Type
Planning Item 1 - Text Amendment to Zoning Ordinance	4/11/2025	Cover Memo



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## **ITEM 1**

### **TEXT AMENDMENT**

The Stokes County Planning Department is requesting a text amendment to the current Stokes County Zoning Ordinance to include **(nuclear)** as a definition under **(Electrical power generation)** section **91.2, M1-CZ (Light Manufacturing Conditional Zoning)**. This request will add clarity to the definitions under **(Electrical Power generation)** under section **91.2** and prepare Stokes County and its Citizens for future improvements to our power infrastructure as noted in chapter 7, 1.0 in our Stokes County Long Range Plan.

#### **Sample Motion 1 – (Is Consistent)**

I \_\_\_\_\_ make a motion to approve Stokes County Planning Department Request for a text amendment to the Stokes County ordinance to include **(nuclear)** as a definition under **(Electrical power generation)** section **91.2, M1-CZ (Light Manufacturing Conditional Zoning)**. This request is reasonable and of public interest because it adds clarity to the permitted uses of **(Electrical power generation)** in the **M1-Conditional Zoning District** and is consistent with the Stokes County Long Range Plan chapter 7, 1.0 **(Prioritize infrastructure investments that maximize and improve existing infrastructure, targeting planned growth areas)**.

\*\*\*\*\*

#### **Sample Motion 2– (Not Consistent)**

I \_\_\_\_\_ make a motion to disapprove the text amendment to include **(nuclear)** as a definition under **(Electrical power generation)** section **91.2, M1-CZ (Light Manufacturing Conditional Zoning)** submitted by The Stokes County Planning Department. This request is not reasonable and in the public interest and is not consistent with the Stokes County 2035 plan pertaining to land use.

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